



MISSOURI 3RD CLASS COUNTIES

**From The Office Of State Auditor
Claire McCaskill**

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www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

November 2002

IMPORTANT: This report contains information about the ninety (90) Missouri counties which do not have a county auditor. Using recently issued audit reports, county budgets, and county published financial statements, this report has been compiled to show comparative financial information. Data for the years 2001, 2000, and 1999 are presented in this report.

The highlights of our review include financial data regarding significant county funds (such as the General Revenue Fund, Special Road and Bridge Fund, and various sales tax funds) and comments regarding our review of the 1999 federal award expenditures, the 2001 published financial statements, and findings reported in the most recently issued audit reports of all counties.

The majority of the counties' General Revenue and Special Road and Bridge Funds had receipts and disbursements ranging from \$500,000 to \$1,499,999. Sales tax is the main source of receipts (average of 39 percent for all counties) for the General Revenue Fund, while intergovernmental revenues, such as federal and state aid, are the main source of receipts (average of 64 percent for all counties) for the Special Road and Bridge Fund.

General County Government represents the main disbursement category (average of 43 percent for all counties) for most counties' General Revenue Fund. Public Safety represents the next major disbursement category (average of 35 percent for all counties). For counties having a law enforcement sales tax, public safety disbursements may be paid from a law enforcement sales tax fund rather than the General Revenue Fund.

Sales tax funds are established by counties to account for additional sales taxes approved by voters and earmarked for a specific purpose, including capital improvements, law enforcement, and road and bridge work. Fifty-three counties have established one or more of these funds. During 2001 receipts into these type funds totaled approximately \$56 million.

Most counties receive federal financial assistance to operate various federal programs. While the majority of counties expended \$300,000 or less in federal awards during 1999, a few expended more than \$900,000. Counties are required to submit a schedule of expenditures of federal awards (SEFA) to the State Auditor's Office with the annual budget. A review of each county's 1999 SEFA amounts determined that counties underreported federal award expenditures by approximately \$6.1 million. This is a significant improvement from the \$11 million federal award expenditures underreported by counties for 1998. However, inaccurate reporting could result in noncompliance with audit and reporting requirements which could result in future reductions of federal funds.

YELLOW SHEET

Counties are required to publish their annual financial statements by the first Monday in March of each year. A review of each county's 2001 published financial statements determined that all of the counties' financial statements were good or fair and presented a significant portion of the required statutory information. Approximately 73 percent of the counties published their financial statement by the statutory deadline.

Common county audit report findings involved budgetary practices and financial statements, reporting of federal grant expenditures, county property controls and records, payroll controls and procedures, bidding procedures, and written agreements/contracts. Other significant county findings included declining financial condition, inadequate or incomplete county commission minutes, and concerns relating to the administration of various federal awards. In addition, common findings related to county elected fee officials included receipting, depositing, and reconciliation procedures, as well as lack of segregation of duties.

All reports are available on our website: www.auditor.state.mo.us

MISSOURI 3RD CLASS COUNTIES

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STATE AUDITOR'S TRANSMITTAL LETTER



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Members of the General Assembly
and
County Commissions

The Missouri State Auditor's office, as required by Section 29.230, RSMo 2000, is responsible for audits of counties throughout the state that have not elected a county auditor. Currently, there are ninety such 3rd class counties. The State Auditor is required to conduct county audits once every four years; however, to assist counties in meeting federal audit requirements, the State Auditor also performs or contracts for a financial and compliance audit of various county operating funds every two years.

This report was compiled using recently issued audit reports, county budgets, and county published financial statements. The objectives of this report were to:

1. Compile various financial information of all 3rd class counties into comparative schedules.
2. Assess county data in relation to all 3rd class counties and identify significant trends or changes.
3. Identify the most common problems reported in audits of 3rd class counties.

Because this report is based upon a combination of audited and unaudited information, no opinion can be expressed as to the accuracy of the unaudited amounts. This, along with differences that exist between counties with regard to their organization, funding sources, and financial reporting procedures, results in some comparison problems.

The State Auditor's office has issued an aggregate report on Missouri 3rd class counties for several years. To improve the presentation and better reflect information of interest to readers, changes have been made to the overall format and content of the report through the

years. For example, this year's report presents data and comments regarding frequently noted audit report findings. We continue to solicit suggestions that may be beneficial to those involved in county government and other readers of this report.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

July 19, 2002 (fieldwork completion date)

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EXECUTIVE SUMMARY

MISSOURI 3RD CLASS COUNTIES EXECUTIVE SUMMARY

The following tables, charts, and conclusions are highlights of our review of financial information of the 3rd class counties in Missouri. These highlights represent data of significant county funds, such as the General Revenue Fund, Special Road and Bridge Fund, and various sales tax funds. In addition, highlights are included from our review of the 1999 federal award expenditures, the 2001 published financial statements of all counties, and the written findings in the most recently issued audit reports of all counties. Specific information has also been compiled into Schedules 1 through 7 of this report.

Overall receipts and disbursements

The following charts categorize the counties based on receipts and disbursements of the General Revenue and Special Road and Bridge Funds for the three years ended December 31, 2001, as presented in Schedules 1-A and 1-B.

General Revenue Fund						
	Receipts			Disbursements		
	2001	2000	1999	2001	2000	1999
< \$ 500,000	2	4	4	3	4	5
500,000 - 999,999	21	23	31	18	22	28
1,000,000 - 1,499,999	27	24	19	30	25	21
1,500,000 - 2,000,000	12	13	11	11	15	15
> \$ 2,000,000	28	26	25	28	24	21
Total	90	90	90	90	90	90

Special Road and Bridge Fund						
	Receipts			Disbursements		
	2001	2000	1999	2001	2000	1999
< \$ 500,000	4	3	2	5	5	2
500,000 - 999,999	28	32	36	28	31	38
1,000,000 - 1,499,999	33	34	31	28	32	34
1,500,000 - 2,000,000	14	14	15	17	12	10
> \$ 2,000,000	11	7	6	12	10	6
Total	90	90	90	90	90	90

Measuring financial condition

One method for measuring financial condition is to compare a fund's year-end cash balance to disbursements for the year. As shown on Schedule 2-A and 2-B, over the past three years the General Revenue Fund ratio and Special Road and Bridge Fund ratio have experienced little change. These schedules show the 2001 average cash balance to disbursement ratio was .29 and

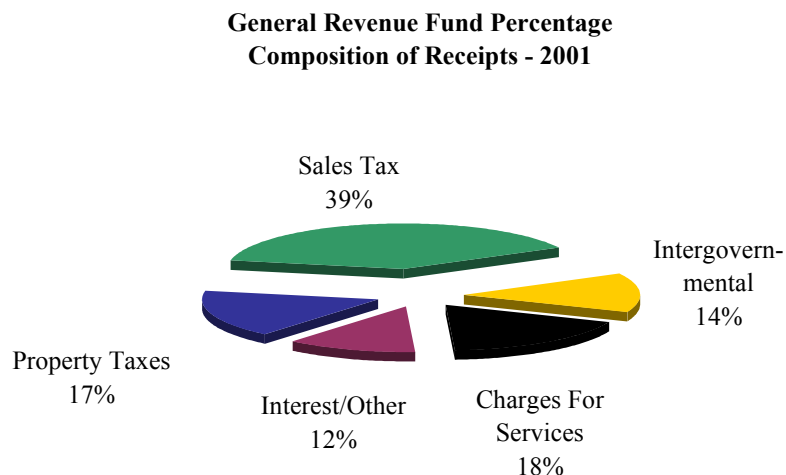
.31 for the General Revenue Fund and Special Road and Bridge Fund, respectively. These average ratios indicate cash available at year-end would fund county operations for approximately three to four months. The following table categorizes the counties based on the cash balance to disbursements ratios during the last three years.

Cash Balance: Disbursements	General Revenue Fund			Special Road and Bridge Fund		
	2001	2000	1999	2001	2000	1999
> .90:1	5	6	3	5	6	6
.76:1 - .90:1	3	2	4	3	4	8
.61:1 - .75:1	4	6	5	3	7	6
.46:1 - .60:1	8	3	7	9	5	4
.31:1 - .45:1	10	15	12	13	9	10
.16:1 - .30:1	26	24	23	23	21	20
.0:1 - .15:1	30	30	33	32	38	35
< 0	4	4	3	2	0	1
Total	90	90	90	90	90	90

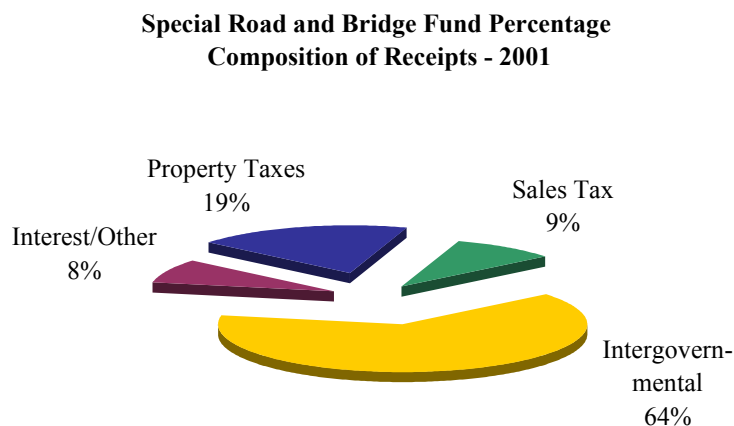
The table above shows that the majority of counties have a cash balance to disbursements ratio of .30 or less for both the General Revenue and Special Road and Bridge Fund. A declining ratio may be indicative of a poor or worsening financial condition, while a growing ratio might represent a county's effort to accumulate and reserve monies for a significant future purpose or an improved financial condition. While the cash balance to disbursements ratio can assist in analyzing financial condition, such factors as types of receipts, cash flow, receivables, debt, and discretionary versus mandated disbursements also have a significant effect on the financial well-being of a county. Additionally, the availability of sales tax funds as shown on Schedule 5 or an unusually large spending level in one year can distort the financial condition analysis.

Breakdown of receipts

Sales tax receipts represent the main source of receipts for most counties' General Revenue Fund and are used to assist in meeting day-to-day operating and law enforcement costs. Schedule 3-A presents the composition of receipts into the General Revenue Fund for each county. The following chart depicts the average receipt amounts as a percentage of the total of the General Revenue Fund for all 3rd class counties for 2001. There has been little change in the percentages for the three years ended December 31, 2001.

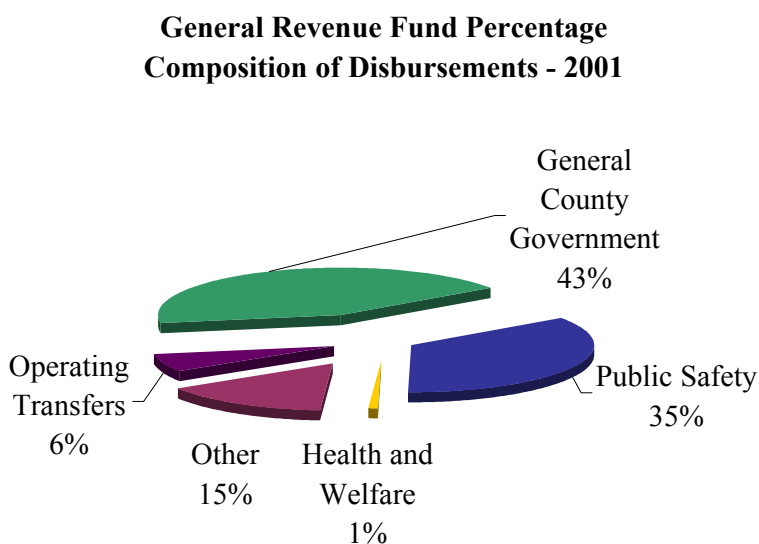


Intergovernmental revenues represent the main source of receipts for most counties' Special Road and Bridge Fund. Intergovernmental revenues include state distributions of county aid road trust (CART) monies, federal bridge project and disaster monies, and other government distributions. Schedule 3-B presents the composition of receipts into the Special Road and Bridge Fund for each county. The following chart depicts the average receipt amounts as a percentage of the total of the Special Road and Bridge Fund for all 3rd class counties for 2001. There has been little change in the percentages for the three years ended December 31, 2001.



Breakdown of disbursements

General County Government represents the main disbursement category for most counties' General Revenue Fund. For counties having a law enforcement sales tax, public safety disbursements may be paid from a law enforcement sales tax fund rather than from the General Revenue Fund. The majority of the counties do not have health and welfare disbursements from the General Revenue Fund. Those with significant disbursements in this category generally do not have a county health center board. Schedule 4 presents the composition of disbursements by function from the General Revenue Fund for each county. The following chart depicts the average disbursement amounts as a percentage of the total of the General Revenue Fund for all 3rd class counties for 2001. There has been little change in the percentages for the three years ended December 31, 2001.



In addition to the law enforcement sales tax funds mentioned above, many counties also have capital improvement sales tax funds and/or road and bridge sales tax funds. The availability and use of these monies may impact the disbursements of the General Revenue Fund and Special Road and Bridge Fund, and how these funds are utilized.

Schedules 3-A, 3-B, and 4 show that the "Other" receipts and disbursements categories are becoming more significant in some counties. Various receipt and disbursement classifications are combined for report presentation. Therefore, the noted increases in these categories are not necessarily representative of an increase in the 3rd class counties classifications of "Other" receipts and disbursements. However, when appropriate, counties need to classify receipts and disbursements in more specific and suitable categories.

Sales tax funds

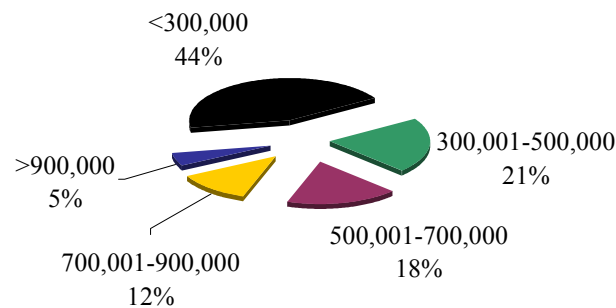
Many counties have significant sales tax receipts. Schedule 5 presents receipts, disbursements and cash balances information for various sales tax funds established by the counties that are not otherwise presented in the General Revenue and Special Road and Bridge Funds. These funds represent additional sales taxes approved by voters and earmarked for a specific purpose. Without sales taxes, capital improvement projects might have to be canceled, deferred, or funded through other county funds, and the services currently provided by the counties might have to be reduced. Of the 3rd class counties, fifty-three have established one or more of these sales tax funds. For 2001 we noted twenty-four capital improvement sales tax funds with receipts totaling approximately \$13.2 million, thirty-four law enforcement sales tax funds with receipts totaling approximately \$36.3 million, and eleven road and bridge sales tax funds with receipts totaling approximately \$6.7 million. A review of data for the last several years shows that the overall level of activity of receipts and the cash balances in these types of funds has increased.

Federal awards

Most counties receive federal financial assistance to operate various federal programs. Each county is required to prepare and submit a schedule of expenditures of federal awards (SEFA) to the State Auditor's Office with the annual budget. A summary of each county's 1999 SEFA amounts is presented on Schedule 6. Federal regulations require political subdivisions expending \$300,000 or more of federal funds in either year of the audit period to obtain a single audit. As indicated in the schedule, one county's SEFA information indicated no federal monies were expended. Through compilation of federal data and/or an audit, it was determined this county had federal award expenditures that should have been reported. Overall, of the total audited federal award expenditures of approximately \$37.5 million, counties underreported federal award expenditures by approximately \$6.1 million. This is a significant improvement from the \$11 million federal award expenditures underreported by counties for 1998. However, without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements, which could result in future reductions of federal funds.

The level of federal award expenditures varies from county to county. The following chart presents the percentage of counties whose federal award expenditures fall within specific dollar ranges. (However, when considering the two years of information, approximately 74 percent of the 3rd class counties actually were required to have a single audit.)

1999 Federal Award Expenditures



Published financial statements

Section 50.800, RSMo 2000, requires counties to publish their annual financial statements by the first Monday in March of each year. The published financial statements of all 3rd class counties were reviewed for statutory compliance. Schedule 7 presents an overall evaluation of each county's published financial statement, along with the date and cost of publication. All of the counties' financial statements were evaluated as good or fair and presented a significant portion of the required statutory information. However, some that were evaluated as fair had more significant problems than others. Our review determined that counties' interpretations of the statutory requirements differ greatly, and identified numerous inconsistencies in the formats of presentation and information included in the financial statements.

The overall evaluations referred to above represent a conclusion based on various attributes; primarily, which county funds were included in the published financial statements and the level of expenditure details provided for the county funds presented. For these attributes, our review determined the following:

- Sixty-seven counties included data on most county funds or at least the significant county funds, such as General Revenue, Special Road and Bridge, and Assessment. The other twenty-three counties omitted some funds.
- Seventy counties included expenditure detail by vendor for some county funds or at least the significant county funds. The other twenty counties either did not provide the necessary detail or it was not determinable which county funds were included in the expenditure detail.

Our review of the publication dates of the financial statements noted the following:

- Only sixty-six counties published their financial statements by the statutory deadline. However, nine of the twenty-four counties that did not meet the deadline did publish their financial statements within one week after the statutory deadline.

Although the overall number of counties including data on most county funds or sufficient expenditure details changed from 2000 to 2001, a review of individual counties showed that some provided more or less information than in the previous year's published financial statements. In order for the published financial statements to be meaningful and adequately inform the citizens of the county's financial activities, the statements need to be published timely and include all county funds with sufficient detail.

Common audit findings

The most common problems reported in county audit reports were determined. The following list of frequent county findings was compiled utilizing the most recent audits of the ninety 3rd class counties. Some of the areas listed are not applicable to all counties and various parts of the findings may not have been present in all examples noted.

- Budgetary practices and financial statements

Budgets were not obtained and/or prepared for some county funds. Many budgets were inaccurate or incomplete, budget amendments were not always prepared when actual disbursements exceeded budgeted amounts, and in some cases, receipts and disbursements were not reasonably estimated. In addition, county published financial statements frequently did not include information for some county funds.

- Reporting of federal grant expenditures

County-prepared schedules of expenditures of federal awards (SEFA) did not include all federal programs and/or included inaccurate expenditure information for some federal programs presented.

- County property controls and records

Some counties did not maintain adequate property records, reconcile fixed asset additions and deletions to property records, or affix property tags to all county property. In addition, required physical inventories and inspections were not always performed by various county officials.

- Payroll controls and procedures

Counties frequently had inadequate written personnel policies or did not maintain adequate records to support overtime payments and/or compensatory time balances. Many did not monitor vacation and sick leave earned and taken. Time sheets were not always prepared and time sheets prepared were sometimes inadequate and not signed by a supervisor. In addition, some counties did not issue IRS Forms 1099-Miscellaneous as required.

- Bidding procedures

Counties did not always bid purchases in accordance with state law or solicit proposals for professional services. In addition, many counties did not adequately document their actions or decisions when obtaining bids.

- Written agreements/contracts

Adequate written agreements or contracts were not always maintained regarding county involvement with various entities or individuals.

In addition to these findings, other significant county findings included declining financial condition, inadequate or incomplete County Commission minutes, and concerns relating to the administration of various federal awards.

We also noted reoccurring concerns related to county elected officials that handle funds other than those reported on in this report. These findings included poor receipting, depositing, and reconciliation procedures, as well as lack of segregation of duties.

OBJECTIVE, SCOPE, AND METHODOLOGY

MISSOURI 3RD CLASS COUNTIES OBJECTIVE, SCOPE AND METHODOLOGY

Objective

The objectives of this report were to 1) compile various financial information of all 3rd class counties into comparative schedules; 2) assess county data in relation to all 3rd class counties and identify significant trends or changes; and, 3) identify the most common problems reported in audits of 3rd class counties.

Scope

This report is titled "Missouri 3rd Class Counties" because the ninety counties for which information is presented are counties of the 3rd class.

Several documents were used in compiling the information included in this report.

- A recent audit report for each county was used to obtain audited data and findings. Some counties had been audited through 2000, whereas other counties had only been audited through 1999.
- The 2002 county budgets contain information for 2001 and were used in compiling unaudited actual receipts and disbursements information for all counties for the year 2001. The unaudited actual receipts and disbursements information for 2000 was obtained from the 2001 county budgets.
- Each county's published financial statement for the year ended December 31, 2001.

Methodology

Receipts, disbursements, and cash balance information for each county's General Revenue Fund and Special Road and Bridge Fund was compiled for 2001, 2000, and 1999. This information was placed in various schedules, tables, and charts for report presentation and analyzed for significant trends or changes, similarities and/or differences between counties, and the financial conditions of the counties. The compilation of the financial data is presented in Schedules 1-A, 1-B, 2-A, 2-B, 3-A, 3-B, and 4. The disbursement functions presented in Schedule 4 were compiled into five categories for Executive Summary purposes. The General County Government category is comprised of the following disbursement functions: County Commission, County Clerk, Elections, Buildings and Grounds, Fringe Benefits, Treasurer, Collector, Recorder, Circuit Clerk, Associate Circuit, Court Administration, and Public Administrator. The Public Safety category is comprised of the following disbursements functions: Sheriff, Jail, Prosecuting Attorney, Juvenile Officer, and Coroner. Health and Welfare, Other, and Operating Transfers are their own individual categories. In addition to the above mentioned schedules, various tables, charts, and comments regarding the General Revenue and Special Road and Bridge Funds are presented in the Executive Summary.

State laws provide for several different types of special-purpose sales taxes that may be imposed by county commissioners with approval by the majority of county voters. Schedule 5 presents receipts, disbursements and cash balances for various county sales tax funds for 2001, 2000, and 1999. The funds presented consist of additional sales taxes approved by voters, pursuant to Sections 67.547, 67.582, and 67.700 - 67.727, RSMo 2000, which are not placed in the county's General Revenue or Special Road and Bridge Funds. These sales taxes are earmarked for a specific purpose, including capital improvements, law enforcement, and road and bridge work. Some counties have more than one of these additional funds, in which case, the amounts have been added together for presentation purposes.

Federal regulations require auditees to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. Each county is required to prepare and submit a SEFA to the State Auditor's Office with the annual budget. Federal program expenditures information for 1999 was compiled and is presented in Schedule 6. This information is presented for 1999 because it is the most recent year that all 3rd class counties have been audited. This schedule presents the five federal award programs with the largest expenditures for all counties combined, with all other federal award expenditures compiled into a category labeled "Other". Although only 1999 data is presented, the audit period for the counties included another year (either 1998 or 2000). If the county expended \$300,000 or more in federal awards in either year of the audit period, the county was required to obtain a single audit. For those counties where a single audit was required, amounts presented were taken from audit reports containing the 1999 SEFA and an audited total is reflected. For counties where a single audit was not required, amounts presented were taken from the county-prepared SEFA and no audited total is presented. A total county SEFA amount (obtained from county-prepared SEFAs) is presented for all counties. For those counties that had a single audit, the total audited federal award expenditure amount was compared to the total county federal award expenditure amount, resulting in the "Over/(Under) Reported For Audited Counties" column.

The 2001 published financial statements of all the 3rd class counties were reviewed. Information required to be published was grouped into categories and each county was evaluated for accuracy, completeness, and compliance. The individual category evaluations were then averaged together for an overall county evaluation. The categories reviewed included the following: inclusion of and detail provided for county funds and expenditure/warrant detail. Publication date of the financial statements was also reviewed for compliance with state law; however, this area was not included in the overall evaluation of each county. The exclusion of publication date differs from the prior audit's methodology of determining each county's overall evaluation. Schedule 7 presents an overall evaluation, date of publication, and cost of publication for each county. The date and cost of publication were obtained from the affidavit of publication submitted by each county to the State Auditor's Office.

The most recently issued audit reports of all the 3rd class counties were reviewed. The most common audit findings were determined and are presented in the Executive Summary.

Limitations

When analyzing the schedules and other data in this report, it is important to remember that audited and unaudited information has been used. When actual audit reports are issued for the years shown as unaudited, some differences may result. The presentation of a combination of audited and unaudited amounts results in some comparison problems. For example, a comparison of General Revenue Fund 1999 unaudited receipts to 1999 audited receipts shows a net difference of only about \$1.8 million or 1.3% of total 1999 receipts.

Funding sources (such as property tax levies, sales taxes, and state or federal grants) also vary between counties and can impact the analysis of the data.

Counties' accounting and financial reporting procedures differ. For example, some counties may account for special-purpose sales tax monies in separate funds; whereas, other counties may account for these monies as a part of the General Revenue or Special Road and Bridge Funds. Likewise, some monies available for general purposes may be kept in separate funds by some counties, while other counties account for such monies as a part of the General Revenue Fund. In addition, some counties may classify disbursements as one type of function whereas other counties may classify the same disbursements as another type of function.

Differences in classifying receipts and disbursements often exist between budget documents prepared by county officials and audit reports issued by the State Auditor's office and independent certified public accountants. Audit adjustments are sometimes made to receipts, disbursements, and cash balances presented on the various budgets to correct errors and reconciliation problems noted.

The manner in which receipts, disbursements, and audit findings are classified or reported may differ between audit reports issued by the State Auditor's office and those issued by independent certified public accountants. The following counties were audited by independent certified public accountants during 2000 and 2001:

Adair	Clark	Miller	Ripley
Audrain	Clinton	Nodoway	Schuyler
Butler	Dunklin	Pemiscot	Scott
Carroll	Henry	Ralls	

Counties do not always prepare budgets for various funds as required by law. If this occurs, unaudited data obtained from county budget documents will not be presented.

Taney and Newton Counties were included in the prior County Aggregate Report. These counties have since changed classifications and are no longer 3rd class counties. Therefore, they are not included in our current review of Missouri 3rd class counties.

Changes made in the methodology of reviewing published financial statements may impact the comparability of this year's and last year's evaluations. In addition, the results of our review of published financial statements during county audits may differ from this report. This review

focuses on certain aspects of the published financial statements and is conducted without the availability of county financial records.

Additionally, the structure and organization of the counties will cause some differences when comparing county information. Twenty-two of the 3rd class counties have a township form of government. These counties are as follows:

Barton	Daviess	Henry	Stoddard
Bates	DeKalb	Linn	Sullivan
Caldwell	Dunklin	Livingston	Texas
Carroll	Gentry	Mercer	Vernon
Chariton	Grundy	Nodaway	Wright *
Dade	Harrison	Putnam	

* - In April 2001, voters approved a ballot issue to abolish the township form of government.

SCHEDULES

Schedule 1-A

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
GENERAL REVENUE FUND

County	December 31,									
	2001			2000			1999			
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	
Adair	\$ 1,853,631	* 1,745,717	* 348,854	* 1,973,731	* 1,759,295	* 240,940	* 1,879,458	1,916,042	26,504	
Andrew	1,161,048	* 1,153,150	* 1334735	* 1,117,912	* 1,056,073	* 1,326,837	* 1,124,138	974,732	1,264,998	
Atchison	983,896	* 978,783	* 231,410	* 962,585	* 1,067,309	* 226,297	* 896,469	958,149	331,021	
Audrain	2,427,285	* 2,403,971	* 1,393,469	* 2,440,244	* 2,132,750	* 1,370,155	* 2,168,278	1,839,893	1,062,661	
Barry	2,701,788	* 2,422,368	* 2,520,603	* 2,676,378	2,132,377	2,241,183	2,483,632	2,203,759	1,697,182	
Barton	750,032	* 773,573	* 283,759	* 762,899	* 769,240	* 307,300	* 725,604	749,232	313,641	
Bates	715,748	* 746,609	* 397,666	* 715,674	* 615,582	* 428,527	* 654,624	507,425	328,435	
Benton	1,636,571	* 1,567,009	* 322,769	* 1,469,980	* 1,452,789	* 253,207	* 1,443,623	1,429,467	236,016	
Bollinger	1,045,453	* 1,056,270	* 8,954	* 1,023,586	* 1,008,427	* 19,771	* 851,499	862,651	4,612	
Butler	4,381,560	* 4,577,913	* 656,636	* 4,619,453	4,269,348	852,989	4,717,875	4,377,728	502,884	
Caldwell	942,784	* 945,218	* (76,256)	* 811,194	* 854,015	* (73,822)	* 902,830	838,390	(31,001)	
Carroll	1,176,293	* 1,134,015	* 316,864	* 1,421,557	1,368,342	274,586	1,217,218	1,105,617	221,371	
Carter	629,782	* 586,813	* 163,457	* 579,539	* 562,455	* 120,488	* 651,076	602,190	103,404	
Cedar	1,036,939	* 1,309,662	* 119,312	* 981,724	* 936,339	* 392,035	* 1,012,844	935,532	346,650	
Chariton	1,100,179	* 1,156,630	* 90	* 1,128,765	* 1,203,913	* 56,541	* 1,082,223	1,337,102	131,689	
Christian	2,591,553	* 2,709,281	* 1,444,641	* 2,341,019	* 1,915,312	* 1,562,369	* 2,195,011	2,002,430	1,136,662	
Clark	869,194	* 904,808	* 281	* 759,164	766,418	35,895	820,146	780,661	43,149	
Clinton	1,759,332	* 1,720,066	* 90,882	* 1,606,196	* 1,629,526	* 51,616	* 1,531,970	1,523,128	74,946	
Cooper	1,785,349	* 1,652,123	* 1,620,280	* 1,779,127	1,559,414	1,487,054	1,672,187	1,577,519	1,267,341	
Crawford	2,288,132	* 2,269,367	* 57,484	* 1,991,860	2,008,662	38,719	1,853,656	1,825,157	55,521	
Dade	610,258	* 571,285	* 405,440	* 486,623	530,328	366,467	421,750	461,956	410,172	
Dallas	1,070,397	* 1,095,743	* 226,150	* 990,564	940,274	251,496	922,588	970,072	201,206	
Daviess	693,441	* 739,154	* 652,748	* 656,100	592,499	698,461	642,209	573,311	634,860	
DeKalb	1,178,974	* 1,233,947	* 17,367	* 1,006,356	* 1,022,698	* 72,340	* 961,918	997,858	88,682	
Dent	1,178,744	* 1,123,822	* 563,815	* 1,199,865	* 1,276,573	* 508,893	* 1,115,604	1,075,718	585,601	
Douglas	1,356,812	* 1,285,388	* 476,649	* 1,256,829	* 1,217,165	* 405,225	* 1,064,582	1,129,511	365,561	
Dunklin	2,715,961	* 2,503,219	* 2,202,489	* 2,904,200	2,312,935	1,989,747	2,531,777	2,056,963	1,398,482	
Gasconade	1,527,907	* 1,439,961	* 632,358	* 1,467,571	* 1,396,123	* 544,412	* 1,387,750	1,215,780	472,964	
Gentry	930,811	* 1,049,311	* 29,362	* 933,176	* 937,274	* 147,862	* 969,921	930,019	151,960	
Grundy	923,066	* 1,060,778	* 425,884	* 860,785	944,066	563,596	951,145	1,049,885	646,877	
Harrison	1,000,433	* 956,275	* 100,238	* 773,063	798,052	56,080	743,983	787,456	81,069	
Henry	2,122,119	* 2,213,210	* 311,842	* 2,153,952	2,185,620	402,933	2,018,346	1,927,676	434,601	
Hickory	1,156,929	* 1,030,652	* 313,704	* 1,050,652	* 1,037,813	* 187,427	* 1,022,738	1,008,191	174,588	
Holt	1,035,178	* 927,175	* 248,968	* 943,255	917,527	140,965	881,045	851,219	115,237	
Howard	809,241	* 1,004,265	* 193,664	* 975,894	1,101,220	388,688	943,668	984,058	514,014	
Howell	2,788,726	* 2,664,918	* 452,023	* 2,748,192	2,698,525	328,215	2,686,274	2,666,634	278,548	
Iron	1,350,756	* 1,265,496	* 460,909	* 1,216,017	* 1,204,349	* 375,649	* 1,220,961	1,161,542	363,981	
Knox	586,130	* 478,517	* 166,614	* 518,858	* 474,042	* 59,001	* 460,318	447,588	14,185	
Laclede	3,227,054	* 3,356,987	* 836,298	* 3,466,627	3,318,451	966,231	3,064,205	2,743,813	818,055	
Lawrence	2,923,574	* 2,818,075	* 743,845	* 2,793,030	2,704,441	638,346	2,631,194	2,619,591	549,757	
Lewis	1,257,784	* 1,120,326	* 338,621	* 1,150,556	1,073,571	201,163	975,325	1,069,869	124,178	
Lincoln	3,532,315	* 2,740,566	* 1,790,190	* 3,634,932	* 3,182,832	* 998,441	* 3,418,852	3,176,472	546,341	
Linn	1,211,258	* 1,187,397	* 490,139	* 1,213,868	* 1,113,373	* 466,278	* 1,060,044	1,011,164	365,783	
Livingston	1,535,685	* 1,591,384	* 222,042	* 1,645,849	* 1,500,921	* 277,741	* 1,493,188	1,556,572	132,813	
Macon	\$ 1,415,630	* 1,453,960	* 176,011	* 1,787,156	* 1,698,079	* 214,341	* 1,387,983	1,321,992	125,264	

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-A

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
GENERAL REVENUE FUND

County	December 31,								
	2000			1999			1998		
	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$ 1,127,945 *	762,792 *	380,468 *	1,177,622	1,187,158	15,315	1,100,694	1,092,336	24,851
Maries	1,008,153 *	1,080,878 *	9,664 *	1,014,926	1,025,100	82,389	875,251	851,027	92,563
Marion	2,996,108 *	3,472,868 *	191,886 *	3,338,550	3,281,363	668,646	3,310,574	2,995,913	611,459
McDonald	1,692,699 *	1,658,437 *	165,043 *	1,688,644 *	1,593,997 *	130,781 *	1,384,169	1,436,305	36,134
Mercer	700,420 *	704,415 *	131,079 *	591,629	606,797	135,074	564,795	539,683	150,242
Miller	2,342,427 *	1,938,220 *	926,138 *	2,338,235 *	2,284,080 *	521,931 *	2,136,519	1,966,954	467,776
Mississippi	1,860,406 *	1,974,931 *	562,766 *	1,915,483 *	1,741,114 *	677,291 *	1,582,139	1,523,485	502,922
Moniteau	1,130,467 *	1,171,332 *	1,357 *	1,054,835	1,046,799	42,222	980,256	991,067	34,186
Monroe	1,304,640 *	1,290,087 *	157,434 *	1,237,746 *	1,152,964 *	142,881 *	1,189,235	1,207,904	58,099
Montgomery	1,880,183 *	1,860,099 *	14,590 *	1,772,166 *	1,805,470 *	(5,494) *	1,704,121	1,753,015	27,810
Morgan	1,771,130 *	1,951,833 *	856,413 *	1,750,652	1,557,857	1,037,116	1,598,029	1,416,943	844,321
Nodaway	2,571,178 *	2,055,580 *	2,692,909 *	2,351,818	1,744,991	2,177,311	2,219,432	2,189,943	1,570,484
Oregon	1,082,880 *	1,039,797 *	644,304 *	1,050,437 *	1,073,594 *	601,221 *	988,517	1,013,114	624,378
Osage	938,936 *	1,005,974 *	86,288 *	959,158 *	936,621 *	153,326 *	844,302	853,598	130,789
Ozark	1,261,219 *	1,079,953 *	243,033 *	1,057,380 *	1,017,264 *	61,767 *	994,616	973,076	21,651
Pemiscot	2,082,558 *	2,210,584 *	76,133 *	2,140,876	2,051,337	204,159	2,003,547	2,087,006	114,620
Perry	2,045,789 *	2,134,465 *	428,187 *	2,047,768	2,034,822	516,863	1,951,712	1,794,856	503,917
Phelps	3,989,351 *	3,722,312 *	669,593 *	3,775,599	3,701,197	402,554	3,696,142	3,631,474	328,152
Pike	2,482,919 *	2,396,199 *	375,628 *	2,501,191 *	2,303,824 *	288,908 *	2,328,420	2,449,702	91,541
Polk	1,108,886 *	1,039,730 *	965,253 *	1,023,328 *	951,462 *	896,097 *	911,767	706,544	824,231
Pulaski	2,441,214 *	2,710,631 *	63,259 *	2,244,700	2,335,266	332,676	2,212,057	2,262,560	423,242
Putnam	679,419 *	656,086 *	92,174 *	417,412	432,622	68,841	407,818	406,896	84,051
Ralls	1,258,191 *	1,241,314 *	113,249 *	1,243,887	1,226,624	96,372	1,197,660	1,122,780	79,109
Randolph	2,787,434 *	2,777,486 *	(134,688) *	2,765,101	2,843,664	(144,636)	2,690,320	2,668,049	(66,073)
Ray	2,246,324 *	2,248,229 *	42,728 *	2,050,647	2,060,465	44,633	2,113,634	2,088,650	54,451
Reynolds	770,104 *	733,604 *	116,553 *	688,292 *	679,530 *	80,053 *	637,050	665,525	71,291
Ripley	555,309 *	509,346 *	418,165 *	608,779	667,242	372,202	555,443	484,512	430,665
St. Clair	2,786,327 *	2,678,091 *	223,206 *	3,552,629	3,492,689	114,970	2,667,576	2,957,676	55,030
Ste. Genevieve	3,480,129 *	3,720,576 *	584,002 *	3,426,811	3,434,591	824,449	3,143,253	3,095,443	832,229
Schuyler	315,214 *	368,407 *	190,298 *	337,034	351,886	243,491	553,559	576,869	258,343
Scotland	763,661 *	692,326 *	324,584 *	710,645	707,491	253,249	650,077	626,776	250,095
Scott	3,416,516 *	2,681,469 *	886,337 *	2,874,781 *	3,360,373 *	151,290 *	3,054,198	2,853,393	636,882
Shannon	741,821 *	809,191 *	(24,207) *	835,205 *	809,464 *	43,163 *	754,291	782,057	17,422
Shelby	861,339 *	863,182 *	226,288 *	853,998 *	817,203 *	228,131 *	835,857	749,766	191,336
Stoddard	2,370,747 *	2,577,755 *	695,540 *	2,232,209	2,577,114	902,548	2,307,612	2,266,561	1,247,453
Stone	4,452,071 *	4,405,940 *	1,056,663 *	4,266,487	3,985,052	1,010,532	3,678,508	3,594,094	729,097
Sullivan	915,206 *	1,013,942 *	73,892 *	931,271	966,195	172,628	929,313	943,272	207,552
Texas	1,110,923 *	1,301,994 *	227,021 *	1,180,630	1,281,650	418,092	1,211,562	1,219,304	519,112
Vernon	1,820,504 *	1,799,560 *	456,990 *	1,752,467 *	1,731,250 *	436,046 *	1,679,699	1,638,668	414,829
Warren	2,284,362 *	2,091,927 *	1,517,909 *	2,357,552	1,895,140	1,325,474	2,136,887	1,708,766	863,062
Washington	2,216,671 *	2,210,481 *	71,897 *	1,854,464 *	1,826,866 *	65,707 *	1,547,581	1,553,511	38,109
Wayne	1,393,400 *	1,280,203 *	100,051 *	1,185,597 *	1,167,228 *	(13,146) *	994,617	1,028,585	(31,515)
Webster	1,972,179 *	2,263,652 *	247,101 *	1,856,320	1,645,973	538,574	1,709,602	1,594,327	328,227
Worth	284,831 *	297,201 *	(27,461) *	293,878 *	308,969 *	(15,091) *	425,965	424,516	0
Wright	1,296,353 *	1,293,887 *	431,290 *	1,156,429 *	1,127,363 *	428,824 *	1,195,527	1,144,656	399,758
Average	\$ 1,650,825	1,627,801	458,492	1,616,243	1,556,401	435,468	1,516,840	1,467,476	375,626

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SPECIAL ROAD AND BRIDGE FUND

		December 31,								
		2001			2000			1999		
County		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	\$	1,534,513	* 1,294,769	* 487,277	* 1,777,770	* 1,769,883	* 247,533	* 1,248,256	* 1,065,518	* 239,646
Andrew		2,162,020	* 1,846,565	* 626,416	* 1,759,809	* 2,074,742	* 310,961	* 1,868,141	* 1,672,882	* 625,894
Atchison		1,166,238	* 1,334,520	* (65,496)	* 1,024,181	* 920,986	* 102,786	* 665,353	* 956,450	* (409)
Audrain		1,984,008	* 1,788,954	* 684,444	* 1,720,642	* 1,747,861	* 489,390	* 1,704,983	* 1,925,146	* 516,609
Barry		251,096	* 251,902	* 218,244	* 241,680	* 317,273	* 219,050	* 239,064	* 343,261	* 294,643
Barton		700,897	* 495,343	* 724,763	* 882,985	* 767,436	* 519,209	* 864,090	* 930,367	* 403,660
Bates		1,552,843	* 1,509,698	* 451,907	* 1,349,385	* 1,426,375	* 408,762	* 1,267,036	* 1,084,997	* 485,752
Benton		1,266,175	* 1,576,903	* 703,366	* 1,256,676	* 1,327,704	* 1,014,094	* 1,195,689	* 1,364,643	* 1,085,122
Bollinger		967,229	* 883,988	* 191,231	* 895,275	* 868,981	* 107,990	* 763,703	* 778,032	* 81,696
Butler		2,299,042	* 2,434,388	* 151,663	* 1,916,056	* 2,181,069	* 287,009	* 1,915,227	* 1,876,961	* 552,022
Caldwell		1,125,639	* 997,576	* 276,822	* 1,077,871	* 913,737	* 148,759	* 1,051,692	* 1,200,368	* (15,375)
Carroll		1,756,050	* 1,643,460	* 810,828	* 1,231,245	* 1,326,989	* 698,238	* 1,463,845	* 1,300,890	* 793,982
Carter		410,925	* 454,611	* 92,066	* 431,624	* 425,711	* 135,752	* 432,144	* 390,791	* 129,839
Cedar		610,724	* 616,813	* 227,509	* 757,934	* 699,959	* 233,598	* 1,245,226	* 1,261,050	* 175,623
Chariton		807,495	* 948,267	* 568,604	* 829,971	* 890,934	* 709,376	* 820,443	* 751,223	* 770,339
Christian		4,693,054	* 3,674,323	* 2,354,843	* 4,546,964	* 3,848,069	* 1,336,112	* 2,467,221	* 2,811,988	* 637,217
Clark		1,050,310	* 1,041,742	* 81,685	* 1,387,146	* 1,416,920	* 73,117	* 1,500,098	* 1,397,682	* 102,891
Clinton		1,392,749	* 1,459,869	* 20,401	* 1,338,633	* 1,362,546	* 87,521	* 1,252,630	* 1,463,655	* 111,434
Cooper		1,082,812	* 1,148,035	* 375,392	* 1,045,789	* 1,115,534	* 440,615	* 1,032,292	* 768,478	* 510,360
Crawford		1,977,684	* 2,205,558	* 1,082,994	* 1,772,032	* 1,712,469	* 1,310,868	* 1,900,438	* 1,608,184	* 1,251,305
Dade		866,223	* 774,508	* 289,520	* 627,658	* 634,507	* 197,805	* 570,479	* 646,207	* 204,654
Dallas		962,668	* 1,041,333	* 65,002	* 949,332	* 1,023,957	* 143,667	* 901,971	* 939,640	* 218,292
Daviess		902,272	* 1,138,591	* 727,144	* 912,055	* 872,359	* 963,463	* 921,544	* 835,841	* 923,767
DeKalb		853,719	* 889,001	* 687,027	* 1,148,212	* 1,174,196	* 722,309	* 911,505	* 968,831	* 748,293
Dent		997,916	* 995,114	* 160,420	* 929,645	* 881,221	* 157,618	* 912,804	* 965,306	* 109,194
Douglas		910,523	* 936,044	* 47,516	* 867,098	* 858,487	* 73,037	* 885,341	* 931,834	* 64,426
Dunklin		913,514	* 908,462	* 910,035	* 886,726	* 898,062	* 904,983	* 921,020	* 852,483	* 916,319
Gasconade		1,806,243	* 1,744,591	* 853,705	* 1,592,428	* 1,414,409	* 792,053	* 1,517,334	* 1,166,357	* 614,034
Gentry		857,258	* 875,292	* (10,436)	* 615,312	* 700,483	* 7,598	* 1,253,737	* 1,290,115	* 92,769
Grundy		807,867	* 761,509	* 262,951	* 567,684	* 456,461	* 216,593	* 792,070	* 943,311	* 105,370
Harrison		1,452,465	* 1,433,722	* 2,084,521	* 1,824,265	* 1,550,439	* 2,065,778	* 1,523,020	* 1,688,095	* 1,791,952
Henry		1,884,863	* 2,167,661	* 618,890	* 1,006,442	* 1,187,336	* 901,688	* 1,316,703	* 1,244,068	* 1,082,582
Hickory		679,993	* 613,024	* 110,595	* 624,776	* 694,464	* 43,626	* 613,638	* 564,501	* 113,314
Holt		1,846,424	* 1,847,870	* 203,641	* 1,132,878	* 1,122,286	* 205,087	* 1,296,433	* 1,213,535	* 194,495
Howard		1,342,334	* 1,032,884	* 580,980	* 822,928	* 965,357	* 271,530	* 991,409	* 936,675	* 413,959
Howell		1,430,808	* 1,519,666	* 72,672	* 1,446,160	* 1,460,857	* 161,530	* 1,416,452	* 1,454,325	* 176,227
Iron		907,957	* 1,025,451	* 303,793	* 1,158,842	* 1,138,594	* 421,287	* 973,153	* 967,539	* 401,039
Knox		1,692,859	* 1,668,985	* 368,239	* 1,001,483	* 865,619	* 344,365	* 1,073,062	* 1,018,105	* 208,501
Laclede		1,677,766	* 1,792,957	* 14,240	* 1,136,584	* 1,026,769	* 129,431	* 1,056,922	* 1,140,077	* 19,616
Lawrence		2,563,743	* 2,526,208	* 260,873	* 2,322,854	* 2,277,518	* 223,338	* 2,072,233	* 2,148,132	* 178,002
Lewis		733,746	* 753,918	* 13,500	* 822,238	* 796,967	* 33,672	* 765,953	* 802,976	* 8,401
Lincoln		3,938,012	* 3,866,990	* 684,602	* 3,638,859	* 3,559,762	* 613,580	* 3,567,079	* 3,278,722	* 534,483
Linn		2,060,274	* 1,577,154	* 742,319	* 1,937,229	* 2,107,848	* 259,199	* 1,610,957	* 1,402,224	* 429,818
Livingston		1,151,789	* 1,166,766	* 229,547	* 1,210,347	* 1,064,021	* 244,524	* 1,046,790	* 1,056,471	* 98,198
Macon	\$	1,453,988	* 1,312,126	* 304,672	* 1,332,464	* 1,540,658	* 162,810	* 1,413,926	* 1,493,977	* 371,004

* Unaudited (see Objective, Scope and Methodology section)

Schedule 1-B

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SPECIAL ROAD AND BRIDGE FUND

		December 31,								
		2001			2000			1999		
County		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Madison	\$	606,235 *	571,233 *	55,274 *	704,033	684,599	20,272	633,097	682,877	838
Maries		415,083 *	403,671 *	53,447 *	781,567	812,979	42,035	822,556	816,366	73,447
Marion		1,321,600 *	1,374,877 *	53,295 *	1,294,514	1,312,803	106,572	1,240,326	1,146,710	124,861
McDonald		1,443,673 *	1,431,760 *	361,863 *	1,363,737 *	1,410,061 *	349,950 *	1,300,477	1,278,721	396,274
Mercer		720,635 *	840,380 *	20,087 *	1,196,576	1,113,668	139,832	541,026	984,279	56,924
Miller		1,088,321 *	1,316,706 *	33,449 *	1,131,553 *	1,185,746 *	261,834 *	1,276,351	1,168,993	316,027
Mississippi		861,392 *	902,232 *	158,800 *	902,487 *	872,953 *	199,640 *	1,055,888	1,203,391	170,106
Moniteau		923,788 *	839,419 *	147,760 *	857,553	869,121	63,391	875,208	956,583	74,959
Monroe		1,102,830 *	993,057 *	320,289 *	1,433,116 *	1,401,875 *	211,066 *	1,211,172	1,074,834	179,825
Montgomery		1,254,147 *	1,011,187 *	490,172 *	1,229,046 *	1,176,525 *	247,212 *	1,315,642	1,269,885	194,691
Morgan		1,471,148 *	1,678,047 *	768,477 *	1,418,462	1,453,519	975,376	1,702,428	1,247,096	1,010,433
Nodaway		2,047,780 *	2,296,232 *	1,248,270 *	2,152,704	2,268,252	1,496,722	2,433,892	2,336,206	1,612,270
Oregon		840,860 *	767,466 *	578,820 *	660,245 *	551,515 *	505,426 *	636,638	560,152	396,696
Osage		1,062,664 *	1,020,401 *	159,292 *	929,262 *	1,049,733 *	117,029 *	787,934	803,854	237,500
Ozark		967,233 *	925,240 *	91,586 *	869,181 *	869,065 *	49,593 *	882,638	884,414	49,477
Pemiscot		1,105,836 *	1,069,154 *	148,858 *	1,147,765	1,273,425	112,176	1,048,563	1,330,395	237,836
Perry		1,464,022 *	1,763,941 *	83,740 *	1,265,460	1,434,716	383,659	1,286,621	1,165,943	552,915
Phelps		2,656,392 *	2,656,301 *	837 *	2,074,329	2,078,301	746	2,321,506	2,413,162	4,718
Pike		1,990,038 *	1,914,413 *	296,065 *	1,855,694 *	1,779,626 *	220,440 *	1,975,254	1,948,723	144,372
Polk		2,720,870 *	2,736,362 *	43,769 *	2,390,130 *	2,367,159 *	59,261 *	1,829,777	1,851,276	36,290
Pulaski		1,034,659 *	1,044,568 *	66,014 *	1,039,184	1,081,246	75,923	1,017,398	986,513	117,985
Putnam		599,340 *	625,383 *	176,820 *	990,072	963,652	202,863	731,772	744,534	176,443
Ralls		1,172,644 *	1,174,739 *	163,145 *	1,054,965	1,110,807	165,240	1,032,925	1,160,050	221,082
Randolph		1,870,242 *	2,151,275 *	917,737 *	1,625,811	1,635,216	1,198,770	1,673,287	1,638,934	1,208,175
Ray		2,090,729 *	2,034,851 *	90,048 *	1,588,400	1,672,691	34,170	1,525,879	1,418,525	118,461
Reynolds		1,016,266 *	986,243 *	170,252 *	938,490 *	921,139 *	140,229 *	984,022	1,067,690	122,878
Ripley		426,577 *	430,052 *	130,711 *	441,164	459,469	134,186	636,061	576,832	152,491
St. Clair		897,444 *	874,883 *	305,941 *	1,461,023	1,451,492	283,380	964,810	953,222	273,849
Ste. Genevieve		1,250,956 *	1,219,612 *	1,560,342 *	1,148,569	962,743	1,528,998	1,022,248	938,293	1,343,172
Schuyler		564,776 *	678,803 *	149,283 *	523,363	544,469	263,310	735,977	625,692	284,416
Scotland		1,021,326 *	1,074,246 *	113,595 *	955,338	1,169,041	166,515	931,594	806,629	380,218
Scott		1,058,390 *	962,493 *	301,311 *	984,219 *	979,583 *	205,414 *	943,337	870,254	200,778
Shannon		805,995 *	819,033 *	1,064,161 *	885,392 *	745,510 *	1,077,199 *	786,556	739,763	937,317
Shelby		1,261,628 *	1,176,202 *	267,816 *	882,661 *	899,178 *	182,390 *	869,084	749,529	198,907
Stoddard		1,313,631 *	1,331,399 *	1,158,882 *	1,613,072	1,700,895	1,176,650	1,671,586	1,582,610	1,264,473
Stone		4,183,526 *	4,425,629 *	356,993 *	4,332,624	4,137,553	599,096	4,040,525	4,459,494	404,025
Sullivan		1,043,408 *	1,067,430 *	321,245 *	646,529	716,488	345,267	624,283	645,770	415,226
Texas		944,027 *	936,168 *	136,876 *	956,186	963,025	129,017	942,033	958,038	135,856
Vernon		1,107,169 *	1,120,507 *	282,660 *	1,534,278 *	1,809,944 *	295,998 *	1,428,196	1,207,826	571,664
Warren		1,315,734 *	1,508,551 *	527,928 *	1,387,011	1,595,316	720,745	1,489,068	1,131,149	929,050
Washington		1,788,430 *	1,870,967 *	95,835 *	1,729,454 *	1,719,488 *	178,372 *	1,561,218	1,535,984	168,406
Wayne		1,122,083 *	1,096,780 *	135,325 *	1,097,461 *	1,087,180 *	110,022 *	1,496,444	1,421,716	99,741
Webster		1,546,273 *	1,511,467 *	225,761 *	1,248,098	1,157,589	190,955	1,229,095	1,252,336	100,446
Worth		730,913 *	776,290 *	90,550 *	505,825 *	422,737 *	135,927 *	778,271	804,502	52,839
Wright		1,181,146 *	1,254,523 *	164,006 *	1,183,373 *	1,067,422 *	237,383 *	895,862	890,164	121,432
Average	\$	1,343,312	1,340,459	385,981	1,268,535	1,270,304	383,128	1,226,796	1,213,242	384,897

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 GENERAL REVENUE FUND

County	Year Ended December 31,		
	2001	2000	1999
Adair	.20 *	.14 *	.01
Andrew	1.16 *	1.26 *	1.30
Atchison	.24 *	.21 *	.35
Audrain	.58 *	.64 *	.58
Barry	1.04 *	1.05	.77
Barton	.37 *	.40 *	.42
Bates	.53 *	.70 *	.65
Benton	.21 *	.17 *	.17
Bollinger	.01 *	.02 *	.01
Butler	.14 *	.20	.11
Caldwell	(.08) *	(.09) *	(.04)
Carroll	.28 *	.20	.20
Carter	.28 *	.21 *	.17
Cedar	.09 *	.42 *	.37
Chariton	.00 *	.05 *	.10
Christian	.53 *	.82 *	.57
Clark	.00 *	.05	.06
Clinton	.05 *	.03 *	.05
Cooper	.98 *	.95	.80
Crawford	.03 *	.02	.03
Dade	.71 *	.69	.89
Dallas	.21 *	.27	.21
Daviess	.88 *	1.18	1.11
DeKalb	.01 *	.07 *	.09
Dent	.50 *	.40 *	.54
Douglas	.37 *	.33 *	.32
Dunklin	.88 *	.86	.68
Gasconade	.44 *	.39 *	.39
Gentry	.03 *	.16 *	.16
Grundy	.40 *	.60	.62
Harrison	.10 *	.07	.10
Henry	.14 *	.18	.23
Hickory	.30 *	.18 *	.17
Holt	.27 *	.15	.14
Howard	.19 *	.35	.52
Howell	.17 *	.12	.10
Iron	.36 *	.31 *	.31
Knox	.35 *	.12 *	.03
Laclede	.25 *	.29	.30
Lawrence	.26 *	.24	.21
Lewis	.30 *	.19	.12
Lincoln	.65 *	.31 *	.17
Linn	.41 *	.42 *	.36
Livingston	.14 *	.19 *	.09
Macon	.12 *	.13 *	.09

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-A

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 GENERAL REVENUE FUND

County	Year Ended December 31,		
	2000	1999	1998
Madison	.50 *	.01	.02
Maries	.01 *	.08	.11
Marion	.06 *	.20	.20
McDonald	.10 *	.08 *	.03
Mercer	.19 *	.22	.28
Miller	.48 *	.23 *	.24
Mississippi	.28 *	.39 *	.33
Moniteau	.00 *	.04	.03
Monroe	.12 *	.12 *	.05
Montgomery	.01 *	.00 *	.02
Morgan	.44 *	.67	.60
Nodaway	1.31 *	1.25	.72
Oregon	.62 *	.56 *	.62
Osage	.09 *	.16 *	.15
Ozark	.23 *	.06 *	.02
Pemiscot	.03 *	.10	.05
Perry	.20 *	.25	.28
Phelps	.18 *	.11	.09
Pike	.16 *	.13 *	.04
Polk	.93 *	.94 *	1.17
Pulaski	.02 *	.14	.19
Putnam	.14 *	.16	.21
Ralls	.09 *	.08	.07
Randolph	(.05) *	(.05)	(.02)
Ray	.02 *	.02	.03
Reynolds	.16 *	.12 *	.11
Ripley	.82 *	.56	.89
St. Clair	.08 *	.03	.02
Ste. Genevieve	.16 *	.24	.27
Schuyler	.52 *	.69	.45
Scotland	.47 *	.36	.40
Scott	.33 *	.05 *	.22
Shannon	(.03) *	.05 *	.02
Shelby	.26 *	.28 *	.26
Stoddard	.27 *	.35	.55
Stone	.24 *	.25	.20
Sullivan	.07 *	.18	.22
Texas	.17 *	.33	.43
Vernon	.25 *	.25 *	.25
Warren	.73 *	.70	.51
Washington	.03 *	.04 *	.02
Wayne	.08 *	(.01) *	(.03)
Webster	.11 *	.33	.21
Worth	(.09) *	(.05) *	.00
Wright	.33 *	.38 *	.35
Average	.29	.30	.28

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 SPECIAL ROAD AND BRIDGE FUND

County	Year Ended December 31,		
	2001	2000	1999
Adair	.38 *	.14 *	.22
Andrew	.34 *	.15 *	.37
Atchison	(.05) *	.11 *	.00
Audrain	.38 *	.28 *	.27
Barry	.87 *	.69	.86
Barton	1.46 *	.68 *	.43
Bates	.30 *	.29 *	.45
Benton	.45 *	.76 *	.80
Bollinger	.22 *	.12 *	.11
Butler	.06 *	.13	.29
Caldwell	.28 *	.16 *	(.01)
Carroll	.49 *	.53	.61
Carter	.20 *	.32 *	.33
Cedar	.37 *	.33 *	.14
Chariton	.60 *	.80 *	1.03
Christian	.64 *	.35 *	.23
Clark	.08 *	.05	.07
Clinton	.01 *	.06 *	.08
Cooper	.33 *	.39	.66
Crawford	.49 *	.77	.78
Dade	.37 *	.31	.32
Dallas	.06 *	.14	.23
Daviess	.64 *	1.10	1.11
DeKalb	.77 *	.62 *	.77
Dent	.16 *	.18 *	.11
Douglas	.05 *	.09 *	.07
Dunklin	1.00 *	1.01	1.07
Gasconade	.49 *	.56 *	.53
Gentry	(.01) *	.01 *	.07
Grundy	.35 *	.47	.11
Harrison	1.45 *	1.33	1.06
Henry	.29 *	.76	.87
Hickory	.18 *	.06 *	.20
Holt	.11 *	.18	.16
Howard	.56 *	.28	.44
Howell	.05 *	.11	.12
Iron	.30 *	.37 *	.41
Knox	.22 *	.40 *	.20
Laclede	.01 *	.13	.02
Lawrence	.10 *	.10	.08
Lewis	.02 *	.04	.01
Lincoln	.18 *	.17 *	.16
Linn	.47 *	.12 *	.31
Livingston	.20 *	.23 *	.09
Macon	.23 *	.11 *	.25

* Unaudited (see Objective, Scope and Methodology section)

Schedule 2-B

MISSOURI 3RD CLASS COUNTIES
 RATIO OF CASH BALANCE TO DISBURSEMENTS
 SPECIAL ROAD AND BRIDGE FUND

County	Year Ended December 31,		
	2001	2000	1999
Madison	.10 *	.03	.00
Maries	.13 *	.05	.09
Marion	.04 *	.08	.11
McDonald	.25 *	.25 *	.31
Mercer	.02 *	.13	.06
Miller	.03 *	.22 *	.27
Mississippi	.18 *	.23 *	.14
Moniteau	.18 *	.07	.08
Monroe	.32 *	.15 *	.17
Montgomery	.48 *	.21 *	.15
Morgan	.46 *	.67	.81
Nodaway	.54 *	.66	.69
Oregon	.75 *	.92 *	.71
Osage	.16 *	.11 *	.30
Ozark	.10 *	.06 *	.06
Pemiscot	.14 *	.09	.18
Perry	.05 *	.27	.47
Phelps	.00 *	.00	.00
Pike	.15 *	.12 *	.07
Polk	.02 *	.03 *	.02
Pulaski	.06 *	.07	.12
Putnam	.28 *	.21	.24
Ralls	.14 *	.15	.19
Randolph	.43 *	.73	.74
Ray	.04 *	.02	.08
Reynolds	.17 *	.15 *	.12
Ripley	.30 *	.29	.26
St. Clair	.35 *	.20	.29
Ste. Genevieve	1.28 *	1.59	1.43
Schuyler	.22 *	.48	.45
Scotland	.11 *	.14	.47
Scott	.31 *	.21 *	.23
Shannon	1.30 *	1.44 *	1.27
Shelby	.23 *	.20 *	.27
Stoddard	.87 *	.69	.80
Stone	.08 *	.14	.09
Sullivan	.30 *	.48	.64
Texas	.15 *	.13	.14
Vernon	.25 *	.16 *	.47
Warren	.35 *	.45	.82
Washington	.05 *	.10 *	.11
Wayne	.12 *	.10 *	.07
Webster	.15 *	.16	.08
Worth	.12 *	.32 *	.07
Wright	.13 *	.22 *	.14
Average	.31	.32	.34

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-A

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 GENERAL REVENUE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Charges for Services			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Adair	0 *	0 *	0	70 *	65 *	62	9 *	13 *	10	17 *	16 *	19	1 *	1 *	1	3 *	5 *	8
Andrew	27 *	19 *	24	36 *	37 *	34	0 *	1 *	5	23 *	24 *	24	6 *	9 *	6	8 *	10 *	7
Atchison	38 *	39 *	39	22 *	22 *	23	9 *	10 *	12	18 *	23 *	19	2 *	3 *	3	11 *	3 *	4
Audrain	17 *	15 *	17	42 *	42 *	44	17 *	19 *	15	19 *	18 *	20	2 *	2 *	1	3 *	4 *	3
Barry	0 *	1	1	57 *	56	55	12 *	16	16	19 *	17	17	5 *	4	3	7 *	6	8
Barton	11 *	8 *	8	58 *	57 *	55	4 *	8 *	7	18 *	17 *	20	2 *	3 *	3	7 *	7 *	7
Bates	56 *	52 *	57	0 *	0 *	0	2 *	3 *	6	30 *	30 *	30	4 *	4 *	2	8 *	11 *	5
Benton	15 *	12 *	13	37 *	39 *	39	17 *	18 *	17	21 *	21 *	23	1 *	2 *	1	9 *	8 *	7
Bollinger	15 *	16 *	17	53 *	52 *	57	13 *	6 *	5	13 *	12 *	14	0 *	0 *	0	6 *	14 *	7
Butler	9 *	8	7	39 *	37	31	13 *	16	17	11 *	10	12	1 *	1	0	27 *	28	33
Caldwell	22 *	24 *	23	25 *	26 *	25	10 *	9 *	18	13 *	13 *	18	0 *	0 *	0	30 *	28 *	16
Carroll	28 *	23	25	28 *	21	23	13 *	15	12	16 *	12	12	1 *	1	1	14 *	28	27
Carter	3 *	2 *	2	52 *	56 *	48	25 *	18 *	17	16 *	18 *	19	1 *	1 *	1	3 *	5 *	13
Cedar	10 *	13 *	10	41 *	43 *	38	21 *	15 *	18	22 *	20 *	19	2 *	3 *	2	4 *	6 *	13
Chariton	28 *	26 *	24	25 *	23 *	20	20 *	28 *	35	11 *	12 *	14	1 *	1 *	1	15 *	10 *	6
Christian	0 *	0 *	0	41 *	42 *	41	8 *	10 *	11	40 *	39 *	41	2 *	4 *	3	9 *	5 *	4
Clark	32 *	34	30	22 *	25	22	8 *	9	15	15 *	19	18	1 *	1	1	22 *	12	14
Clinton	21 *	20 *	19	29 *	30 *	29	20 *	20 *	23	23 *	22 *	22	1 *	1 *	1	6 *	7 *	6
Cooper	17 *	17	17	36 *	33	32	16 *	25	27	12 *	17	15	5 *	5	4	14 *	3	5
Crawford	7 *	7	7	36 *	40	40	27 *	29	28	18 *	19	21	0 *	0	0	12 *	5	4
Dade	17 *	19	14	42 *	47	51	11 *	8	9	14 *	16	19	11 *	6	5	5 *	4	2
Dallas	2 *	2	2	47 *	50	50	13 *	14	20	28 *	29	24	2 *	2	2	8 *	3	2
Daviess	30 *	31	30	33 *	32	34	4 *	6	6	15 *	17	17	6 *	6	4	12 *	8	9
DeKalb	4 *	4 *	4	46 *	53 *	51	18 *	12 *	9	16 *	15 *	18	1 *	1 *	1	15 *	15 *	17
Dent	5 *	5 *	5	52 *	53 *	51	9 *	10 *	9	22 *	19 *	24	3 *	2 *	3	9 *	11 *	8
Douglas	6 *	7 *	8	53 *	53 *	58	21 *	22 *	16	16 *	14 *	15	2 *	2 *	1	2 *	2 *	2
Dunklin	10 *	10	10	47 *	44	48	14 *	12	13	14 *	14	16	4 *	3	2	11 *	17	11
Gasconade	15 *	14 *	14	57 *	56 *	59	2 *	3 *	2	18 *	18 *	17	3 *	2 *	2	5 *	7 *	6
Gentry	32 *	31 *	28	25 *	32 *	39	19 *	13 *	7	16 *	13 *	14	2 *	2 *	1	6 *	9 *	11
Grundy	11 *	11	9	47 *	50	42	15 *	14	18	15 *	15	13	3 *	4	3	9 *	6	15
Harrison	29 *	35	34	23 *	27	26	3 *	3	5	17 *	28	28	1 *	1	1	27 *	6	6
Henry	2 *	2	4	51 *	48	47	21 *	22	20	20 *	21	21	1 *	1	1	5 *	6	7
Hickory	10 *	10 *	11	61 *	62 *	62	10 *	9 *	8	12 *	12 *	14	1 *	1 *	1	6 *	6 *	4
Holt	24 *	26	23	30 *	31	30	20 *	17	18	17 *	18	22	1 *	2	1	8 *	6	6
Howard	27 *	22	21	32 *	25	25	0 *	16	16	14 *	15	15	2 *	3	3	25 *	19	20
Howell	1 *	1	1	56 *	54	54	23 *	26	26	16 *	16	16	1 *	1	1	3 *	2	2
Iron	35 *	33 *	36	23 *	25 *	25	14 *	11 *	18	16 *	16 *	16	2 *	2 *	2	10 *	13 *	3
Knox	26 *	28 *	23	48 *	45 *	45	0 *	0 *	2	17 *	17 *	18	1 *	1 *	1	8 *	9 *	11
Laclede	5 *	8	8	51 *	48	50	6 *	9	10	18 *	22	24	1 *	2	1	19 *	11	7
Lawrence	9 *	9	10	38 *	39	38	28 *	27	27	18 *	21	20	3 *	3	2	4 *	1	3
Lewis	18 *	19	15	53 *	45	50	2 *	2	3	14 *	15	16	1 *	1	1	12 *	18	15
Lincoln	14 *	12 *	13	48 *	43 *	42	7 *	13 *	13	20 *	18 *	19	3 *	2 *	1	8 *	12 *	12
Linn	12 *	9 *	9	46 *	52 *	56	22 *	14 *	11	11 *	15 *	16	2 *	3 *	2	7 *	7 *	6
Livingston	1 *	0 *	0	53 *	50 *	50	19 *	27 *	27	15 *	12 *	13	1 *	1 *	1	11 *	10 *	9
Macon	20 *	15 *	18	40 *	30 *	36	13 *	31 *	16	17 *	15 *	18	1 *	1 *	1	9 *	8 *	11

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-A

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 GENERAL REVENUE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Charges for Services			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Madison	14 *	13	13	34 *	32	33	11 *	12	14	24 *	22	23	0 *	0	0	17 *	21	17
Maries	25 *	25	27	36 *	43	44	5 *	4	4	15 *	13	15	0 *	1	1	19 *	14	9
Marion	3 *	2	2	48 *	43	43	17 *	29	26	19 *	19	18	1 *	1	1	12 *	6	10
McDonald	27 *	23 *	23	36 *	37 *	40	13 *	13 *	16	18 *	15 *	18	1 *	1 *	1	5 *	11 *	2
Mercer	29 *	29	30	40 *	42	38	11 *	11	10	6 *	8	10	1 *	1	1	13 *	9	11
Miller	6 *	7 *	7	49 *	46 *	45	14 *	15 *	19	22 *	21 *	22	2 *	2 *	1	7 *	9 *	6
Mississippi	18 *	17 *	13	46 *	46 *	52	3 *	5 *	19	9 *	8 *	11	2 *	2 *	2	22 *	22 *	3
Moniteau	23 *	23	21	40 *	41	38	13 *	15	20	19 *	17	17	1 *	1	1	4 *	3	3
Monroe	20 *	19 *	17	37 *	42 *	40	20 *	13 *	15	17 *	18 *	17	1 *	1 *	1	5 *	7 *	10
Montgomery	19 *	17 *	17	31 *	30 *	33	27 *	30 *	34	16 *	14 *	13	0 *	1 *	1	7 *	8 *	2
Morgan	15 *	16	17	47 *	48	48	1 *	2	1	21 *	28	28	3 *	2	3	13 *	4	3
Nodaway	0 *	1	0	68 *	73	71	5 *	3	5	12 *	9	11	5 *	5	3	10 *	9	10
Oregon	5 *	4 *	4	62 *	62 *	64	16 *	16 *	16	11 *	10 *	11	4 *	3 *	2	2 *	5 *	3
Osage	20 *	18 *	20	43 *	43 *	44	11 *	9 *	7	20 *	21 *	21	2 *	2 *	2	4 *	7 *	6
Ozark	10 *	10 *	11	39 *	44 *	47	9 *	12 *	14	12 *	17 *	13	0 *	0 *	0	30 *	17 *	15
Pemiscot	13 *	15	13	28 *	26	29	22 *	17	14	22 *	28	30	1 *	1	1	14 *	13	13
Perry	20 *	19	21	48 *	47	46	11 *	10	10	14 *	12	13	1 *	2	2	6 *	10	8
Phelps	12 *	12	11	35 *	35	34	20 *	24	28	13 *	11	12	4 *	4	4	16 *	14	11
Pike	17 *	17 *	19	24 *	23 *	23	41 *	37 *	39	7 *	7 *	7	1 *	1 *	1	10 *	15 *	11
Polk	53 *	52 *	53	0 *	0 *	0	3 *	3 *	3	27 *	27 *	28	6 *	7 *	7	11 *	11 *	9
Pulaski	2 *	1	1	49 *	51	46	8 *	12	22	23 *	22	19	0 *	1	1	18 *	13	11
Putnam	30 *	45	47	51 *	33	30	1 *	1	3	8 *	12	13	1 *	2	2	9 *	7	5
Ralls	23 *	22	20	48 *	48	49	4 *	5	5	15 *	13	16	1 *	1	0	9 *	11	10
Randolph	18 *	17	18	40 *	40	39	17 *	20	19	19 *	18	20	1 *	1	1	5 *	4	3
Ray	0 *	0	0	63 *	63	58	2 *	13	16	25 *	20	22	0 *	1	0	10 *	3	4
Reynolds	43 *	44 *	42	1 *	0 *	0	18 *	25 *	27	16 *	18 *	19	2 *	1 *	1	20 *	12 *	11
Ripley	40 *	35	28	0 *	0	5	22 *	18	16	22 *	18	21	5 *	4	4	11 *	25	26
St. Clair	10 *	7	10	9 *	7	8	1 *	56	67	65 *	4	5	1 *	1	1	14 *	25	9
Ste. Genevieve	11 *	13	12	19 *	19	20	55 *	51	53	9 *	7	10	1 *	2	1	5 *	8	4
Schuyler	31 *	26	17	39 *	36	19	1 *	4	38	21 *	18	16	2 *	4	4	6 *	12	6
Scotland	30 *	29	31	33 *	34	34	19 *	18	14	11 *	11	13	3 *	3	3	4 *	5	5
Scott	9 *	9 *	8	44 *	39 *	53	12 *	9 *	10	30 *	31 *	23	1 *	1 *	1	4 *	11 *	5
Shannon	9 *	18 *	10	28 *	23 *	24	18 *	17 *	27	19 *	18 *	21	1 *	0 *	1	25 *	24 *	17
Shelby	31 *	30 *	24	45 *	43 *	45	11 *	9 *	7	7 *	7 *	14	2 *	2 *	1	4 *	9 *	9
Stoddard	16 *	15	14	44 *	45	44	21 *	22	21	12 *	12	14	3 *	3	4	4 *	3	3
Stone	10 *	9	10	57 *	58	59	15 *	15	13	15 *	16	15	1 *	1	1	2 *	1	2
Sullivan	15 *	17	18	45 *	45	41	15 *	1	1	14 *	15	19	1 *	2	2	10 *	20	19
Texas	0 *	0	0	62 *	58	57	14 *	16	15	16 *	16	18	1 *	2	3	7 *	8	7
Vernon	15 *	17 *	14	44 *	44 *	44	13 *	11 *	11	15 *	16 *	15	1 *	2 *	1	12 *	10 *	15
Warren	11 *	11	12	47 *	43	45	5 *	6	7	31 *	26	28	3 *	3	2	3 *	11	6
Washington	10 *	18 *	15	27 *	30 *	38	41 *	27 *	12	12 *	15 *	16	0 *	0 *	0	10 *	10 *	19
Wayne	13 *	16 *	15	29 *	32 *	36	24 *	28 *	25	12 *	12 *	15	0 *	0 *	0	22 *	12 *	9
Webster	6 *	5	8	51 *	52	50	4 *	5	5	26 *	26	28	2 *	1	1	11 *	11	8
Worth	55 *	54 *	39	18 *	17 *	12	3 *	2 *	3	17 *	22 *	13	0 *	0 *	0	7 *	5 *	33
Wright	1 *	0 *	0	50 *	56 *	53	25 *	20 *	24	14 *	14 *	15	2 *	3 *	2	8 *	7 *	6
Average	17	17	16	39	39	39	14	15	16	18	17	18	2	2	2	10	10	9

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 SPECIAL ROAD AND BRIDGE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Adair	34 *	26 *	39	0 *	0 *	0	55 *	66 *	57	2 *	2 *	1	9 *	6 *	3
Andrew	36 *	32 *	39	14 *	17 *	15	46 *	40 *	42	1 *	2 *	2	3 *	9 *	2
Atchison	36 *	42 *	60	0 *	0 *	0	1 *	0 *	0	0 *	1 *	2	63 *	57 *	38
Audrain	47 *	46 *	48	0 *	0 *	0	43 *	50 *	47	2 *	2 *	1	8 *	2 *	4
Barry	38 *	37	35	0 *	0	0	54 *	49	54	6 *	10	9	2 *	4	2
Barton	0 *	0 *	0	0 *	0 *	0	96 *	74 *	93	3 *	4 *	3	1 *	22 *	4
Bates	3 *	3 *	3	0 *	0 *	0	95 *	91 *	92	1 *	2 *	1	1 *	4 *	4
Benton	25 *	22 *	23	10 *	9 *	0	50 *	61 *	66	4 *	7 *	10	11 *	1 *	1
Bollinger	22 *	23 *	25	0 *	0 *	0	56 *	60 *	70	1 *	1 *	1	21 *	16 *	4
Butler	6 *	6	6	30 *	33	33	64 *	60	60	0 *	1	0	0 *	0	1
Caldwell	4 *	3 *	0	0 *	0 *	9	86 *	86 *	87	1 *	1 *	1	9 *	10 *	3
Carroll	0 *	0	0	0 *	0	0	94 *	97	98	2 *	3	2	4 *	0	0
Carter	19 *	17 *	15	0 *	0 *	0	79 *	80 *	78	2 *	2 *	1	0 *	1 *	6
Cedar	19 *	13 *	8	0 *	0 *	0	77 *	75 *	76	1 *	1 *	0	3 *	11 *	16
Chariton	0 *	0 *	0	0 *	0 *	0	95 *	95 *	95	4 *	5 *	5	1 *	0 *	0
Christian	13 *	12 *	0	60 *	58 *	64	25 *	27 *	33	1 *	2 *	2	1 *	1 *	1
Clark	41 *	30	27	0 *	0	0	57 *	66	71	0 *	0	0	2 *	4	2
Clinton	49 *	49 *	49	8 *	7 *	8	33 *	35 *	33	1 *	2 *	3	9 *	7 *	7
Cooper	40 *	41	39	0 *	0	0	52 *	54	52	2 *	3	2	6 *	2	7
Crawford	19 *	20	19	33 *	35	31	40 *	40	46	4 *	5	4	4 *	0	0
Dade	3 *	4	2	0 *	0	0	95 *	92	93	1 *	3	3	1 *	1	2
Dallas	29 *	28	27	0 *	0	0	67 *	68	68	1 *	2	2	3 *	2	3
Davies	0 *	0	0	0 *	0	0	92 *	93	88	5 *	6	4	3 *	1	8
DeKalb	0 *	0 *	0	11 *	7 *	0	82 *	86 *	91	4 *	5 *	4	3 *	2 *	5
Dent	29 *	29 *	28	17 *	15 *	0	45 *	50 *	66	2 *	1 *	1	7 *	5 *	5
Douglas	21 *	21 *	20	0 *	0 *	0	74 *	78 *	75	0 *	1 *	1	5 *	0 *	4
Dunklin	0 *	0	0	20 *	15	14	64 *	71	65	3 *	4	11	13 *	10	10
Gasconade	22 *	24 *	24	29 *	31 *	32	31 *	36 *	35	2 *	2 *	2	16 *	7 *	7
Gentry	2 *	3 *	1	0 *	0 *	0	92 *	91 *	89	0 *	1 *	1	6 *	5 *	9
Grundy	5 *	7	5	0 *	0	0	93 *	91	88	2 *	1	1	0 *	1	6
Harrison	0 *	0	0	29 *	23	26	62 *	68	66	6 *	5	5	3 *	4	3
Henry	4 *	8	5	0 *	0	0	91 *	76	84	1 *	5	3	4 *	11	8
Hickory	27 *	26 *	28	0 *	0 *	0	72 *	72 *	71	1 *	1 *	1	0 *	1 *	0
Holt	16 *	26	21	17 *	26	21	67 *	46	56	0 *	2	1	0 *	0	1
Howard	12 *	21	17	17 *	26	21	69 *	48	58	1 *	3	2	1 *	2	2
Howell	2 *	2	2	17 *	20	19	80 *	77	78	1 *	1	1	0 *	0	0
Iron	47 *	35 *	40	0 *	0 *	0	49 *	40 *	52	3 *	3 *	3	1 *	22 *	5
Knox	19 *	31 *	28	8 *	12 *	10	69 *	51 *	53	1 *	1 *	1	3 *	5 *	8
Laclede	0 *	0	0	0 *	0	0	51 *	75	80	0 *	0	0	49 *	25	20
Lawrence	2 *	2	2	43 *	47	49	39 *	49	47	0 *	0	0	16 *	2	2
Lewis	30 *	30	27	0 *	0	0	65 *	58	63	1 *	0	0	4 *	12	10
Lincoln	25 *	24 *	23	43 *	43 *	41	26 *	27 *	26	1 *	1 *	1	5 *	5 *	9
Linn	2 *	2 *	3	27 *	28 *	33	69 *	67 *	62	2 *	2 *	2	0 *	1 *	0
Livingston	6 *	5 *	6	0 *	0 *	0	92 *	94 *	93	1 *	1 *	1	1 *	0 *	0
Macon	32 *	34 *	29	0 *	0 *	0	62 *	62 *	67	2 *	2 *	2	4 *	2 *	2

* Unaudited (see Objective, Scope and Methodology section)

Schedule 3-B

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE
 SPECIAL ROAD AND BRIDGE FUND

County	Property Taxes			Sales Tax			Intergovernmental			Interest			Other		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Madison	38 *	30	32	0 *	0	0	58 *	62	60	0 *	0	0	4 *	8	8
Maries	22 *	20	18	10 *	9	8	66 *	56	54	0 *	0	0	2 *	15	20
Marion	56 *	56	57	0 *	0	0	40 *	41	40	1 *	1	1	3 *	2	2
McDonald	0 *	0 *	1	43 *	44 *	40	55 *	52 *	54	1 *	1 *	1	1 *	3 *	4
Mercer	4 *	2	5	1 *	0	0	91 *	92	89	0 *	1	5	4 *	5	1
Miller	24 *	22 *	18	0 *	0 *	0	68 *	70 *	59	1 *	2 *	3	7 *	6 *	20
Mississippi	44 *	42 *	30	0 *	0 *	0	54 *	56 *	69	2 *	2 *	1	0 *	0 *	0
Moniteau	38 *	36	34	0 *	0	0	58 *	62	64	1 *	1	1	3 *	1	1
Monroe	16 *	11 *	14	7 *	5 *	6	75 *	81 *	72	1 *	1 *	1	1 *	2 *	7
Montgomery	54 *	52 *	45	0 *	0 *	0	43 *	45 *	53	2 *	1 *	1	1 *	2 *	1
Morgan	20 *	19	16	13 *	11	10	64 *	66	71	3 *	4	2	0 *	0	1
Nodaway	5 *	5	4	0 *	0	0	76 *	84	72	3 *	5	4	16 *	6	20
Oregon	12 *	14 *	14	0 *	0 *	0	82 *	79 *	81	4 *	4 *	2	2 *	3 *	3
Osage	22 *	24 *	22	9 *	9 *	0	64 *	62 *	75	1 *	1 *	2	4 *	4 *	1
Ozark	18 *	19 *	17	0 *	0 *	0	76 *	81 *	82	0 *	0 *	0	6 *	0 *	1
Pemiscot	37 *	34	38	14 *	12	15	46 *	51	39	1 *	1	2	2 *	2	6
Perry	43 *	47	47	0 *	0	0	47 *	49	48	3 *	3	2	7 *	1	3
Phelps	9 *	10	11	27 *	33	29	32 *	41	37	0 *	0	0	32 *	16	23
Pike	17 *	18 *	16	34 *	35 *	31	46 *	44 *	51	1 *	1 *	1	2 *	2 *	1
Polk	11 *	11 *	13	0 *	0 *	0	41 *	46 *	47	0 *	0 *	0	48 *	43 *	40
Pulaski	35 *	37	29	0 *	0	0	57 *	58	61	1 *	1	1	7 *	4	9
Putnam	5 *	3	4	0 *	0	0	92 *	95	93	2 *	1	2	1 *	1	1
Ralls	28 *	29	31	10 *	11	11	53 *	53	52	2 *	2	2	7 *	5	4
Randolph	31 *	41	38	0 *	0	0	59 *	53	57	4 *	5	4	6 *	1	1
Ray	23 *	26	27	34 *	0	0	28 *	72	70	1 *	1	1	14 *	1	2
Reynolds	16 *	25 *	19	0 *	0 *	0	68 *	60 *	77	1 *	1 *	1	15 *	14 *	3
Ripley	0 *	0	0	0 *	0	0	96 *	91	63	2 *	2	1	2 *	7	36
St. Clair	27 *	16	24	0 *	0	0	68 *	82	70	2 *	1	2	3 *	1	4
Ste. Genevieve	27 *	28	29	0 *	0	0	59 *	61	65	7 *	8	6	7 *	3	0
Schuyler	38 *	38	28	0 *	0	0	60 *	58	68	1 *	3	2	1 *	1	2
Scotland	30 *	28	29	16 *	17	16	50 *	49	48	2 *	3	3	2 *	3	4
Scott	41 *	39 *	40	0 *	0 *	0	57 *	59 *	59	2 *	2 *	1	0 *	0 *	0
Shannon	16 *	14 *	12	0 *	0 *	0	79 *	73 *	82	3 *	2 *	5	2 *	11 *	1
Shelby	15 *	21 *	20	6 *	8 *	9	77 *	65 *	68	1 *	2 *	1	1 *	4 *	2
Stoddard	0 *	0	0	0 *	0	0	95 *	99	97	5 *	1	3	0 *	0	0
Stone	0 *	0	0	65 *	61	61	26 *	38	37	1 *	1	1	8 *	0	1
Sullivan	0 *	0	0	0 *	0	0	97 *	94	94	2 *	4	5	1 *	2	1
Texas	0 *	0	0	0 *	0	0	100 *	99	99	0 *	1	1	0 *	0	0
Vernon	9 *	6 *	6	0 *	0 *	0	90 *	90 *	91	1 *	2 *	1	0 *	2 *	2
Warren	43 *	37	35	0 *	0	0	53 *	58	61	3 *	4	3	1 *	1	1
Washington	22 *	23 *	22	33 *	33 *	33	44 *	39 *	39	1 *	1 *	1	0 *	4 *	5
Wayne	9 *	9 *	8	36 *	35 *	26	53 *	51 *	65	1 *	1 *	0	1 *	4 *	1
Webster	24 *	27	27	0 *	0	0	74 *	71	71	1 *	1	1	1 *	1	1
Worth	23 *	31 *	24	0 *	0 *	0	74 *	67 *	70	1 *	1 *	0	2 *	1 *	6
Wright	4 *	2 *	3	0 *	0 *	0	87 *	96 *	95	1 *	1 *	1	8 *	1 *	1
Average	19	19	19	9	9	8	64	65	66	2	2	2	6	5	5

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Adair	5 *	5 *	5	6 *	6 *	5	1 *	3 *	1	4 *	4 *	4	11 *	15 *	12
Andrew	8 *	8 *	9	15 *	11 *	10	1 *	5 *	2	4 *	3 *	4	12 *	12 *	12
Atchison	8 *	7 *	8	8 *	8 *	8	0 *	1 *	1	6 *	18 *	5	17 *	13 *	14
Audrain	4 *	4 *	4	4 *	4 *	6	0 *	3 *	0	6 *	6 *	5	6 *	6 *	7
Barry	5 *	4	4	3 *	3	3	2 *	6	3	4 *	4	4	11 *	12	10
Barton	12 *	9 *	10	8 *	8 *	9	5 *	11 *	5	11 *	13 *	16	8 *	7 *	4
Bates	12 *	14 *	17	9 *	11 *	12	2 *	6 *	2	34 *	13 *	12	7 *	10 *	10
Benton	5 *	6 *	6	4 *	4 *	4	1 *	4 *	1	2 *	2 *	3	6 *	6 *	5
Bollinger	6 *	6 *	7	5 *	5 *	6	1 *	6 *	1	6 *	6 *	6	6 *	5 *	5
Butler	2 *	2	2	3 *	3	3	0 *	2	1	9 *	8	7	15 *	11	10
Caldwell	7 *	8 *	8	7 *	8 *	7	0 *	1 *	2	4 *	5 *	8	16 *	11 *	9
Carroll	9 *	6	7	7 *	6	7	6 *	7	4	6 *	5	5	13 *	11	12
Carter	8 *	9 *	8	4 *	4 *	4	0 *	3 *	0	4 *	3 *	2	4 *	5 *	4
Cedar	5 *	5 *	5	5 *	7 *	6	1 *	7 *	2	28 *	8 *	6	6 *	8 *	7
Chariton	6 *	6 *	5	7 *	7 *	6	1 *	4 *	1	7 *	8 *	6	13 *	11 *	10
Christian	4 *	6 *	5	4 *	6 *	5	3 *	9 *	4	3 *	4 *	3	9 *	13 *	11
Clark	6 *	6	6	6 *	7	7	0 *	4	0	6 *	5	4	0 *	0	0
Clinton	5 *	5 *	6	4 *	4 *	4	2 *	4 *	3	8 *	9 *	8	14 *	13 *	8
Cooper	6 *	6	5	5 *	6	5	2 *	5	2	7 *	4	7	12 *	9	8
Crawford	4 *	4	4	4 *	4	4	2 *	4	0	3 *	3	4	1 *	1	8
Dade	11 *	11	13	8 *	8	9	1 *	6	2	8 *	13	16	6 *	5	6
Dallas	8 *	9	8	7 *	7	7	1 *	5	2	3 *	4	4	8 *	10	9
Daviess	10 *	11	11	9 *	10	11	3 *	6	3	15 *	9	9	3 *	3	4
DeKalb	6 *	7 *	7	6 *	7 *	7	0 *	2 *	0	8 *	6 *	11	8 *	9 *	9
Dent	8 *	7 *	7	7 *	6 *	7	1 *	4 *	1	6 *	16 *	7	8 *	5 *	7
Douglas	5 *	5 *	6	5 *	5 *	5	0 *	3 *	0	6 *	5 *	6	12 *	12 *	11
Dunklin	10 *	11	11	6 *	6	6	2 *	4	2	5 *	5	6	14 *	12	11
Gasconade	8 *	8 *	9	6 *	7 *	8	2 *	6 *	3	3 *	3 *	4	0 *	0 *	0
Gentry	5 *	5 *	5	6 *	8 *	8	0 *	3 *	1	8 *	8 *	4	5 *	9 *	7
Grundy	7 *	7	6	8 *	8	7	3 *	4	2	5 *	6	15	7 *	7	6
Harrison	7 *	9	9	6 *	8	8	4 *	6	4	7 *	7	8	4 *	4	4
Henry	4 *	4	4	4 *	4	4	2 *	6	3	5 *	5	4	7 *	7	7
Hickory	7 *	7 *	7	6 *	5 *	5	2 *	4 *	2	5 *	4 *	4	8 *	6 *	6
Holt	8 *	7	7	8 *	8	8	1 *	4	1	5 *	4	3	17 *	15	14
Howard	7 *	7	7	5 *	5	6	1 *	3	2	10 *	5	5	7 *	6	6
Howell	4 *	3	3	4 *	3	3	2 *	4	2	4 *	3	2	9 *	13	11
Iron	6 *	6 *	6	6 *	6 *	7	0 *	2 *	0	5 *	6 *	4	13 *	13 *	11
Knox	10 *	9 *	9	9 *	9 *	10	1 *	3 *	0	14 *	14 *	11	11 *	8 *	7
Laclede	3 *	3	4	3 *	3	4	1 *	2	1	13 *	13	16	9 *	2	3
Lawrence	6 *	6	6	3 *	3	3	1 *	3	2	4 *	4	8	9 *	8	8
Lewis	7 *	7	7	5 *	5	5	0 *	2	2	3 *	3	3	9 *	7	6
Lincoln	6 *	5 *	5	5 *	4 *	3	1 *	3 *	1	5 *	4 *	4	7 *	10 *	8
Linn	6 *	6 *	6	6 *	6 *	6	5 *	8 *	2	9 *	7 *	6	8 *	8 *	7
Livingston	4 *	4 *	6	5 *	5 *	5	2 *	5 *	2	5 *	6 *	5	6 *	15 *	14
Macon	6 *	5 *	6	5 *	4 *	5	1 *	3 *	1	8 *	4 *	6	13 *	11 *	13

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	County Commission			County Clerk			Elections			Buildings and Grounds			Fringe Benefits		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999
Madison	8 *	5	6	8 *	6	6	4 *	5	2	8 *	6	6	19 *	10	11
Maries	5 *	5	6	5 *	5	6	2 *	5	1	5 *	5	5	9 *	9	9
Marion	3 *	3	3	5 *	5	5	2 *	4	2	4 *	4	4	0 *	0	0
McDonald	5 *	4 *	4	5 *	5 *	5	2 *	4 *	2	4 *	4 *	5	8 *	9 *	9
Mercer	8 *	10	11	7 *	8	9	1 *	3	1	18 *	9	9	9 *	9	6
Miller	6 *	5 *	5	4 *	4 *	4	4 *	8 *	3	3 *	4 *	6	14 *	10 *	11
Mississippi	5 *	5 *	6	4 *	4 *	4	0 *	2 *	0	6 *	6 *	7	5 *	6 *	5
Moniteau	7 *	6	6	7 *	7	7	1 *	5	2	5 *	4	4	8 *	8	8
Monroe	5 *	5 *	5	6 *	6 *	6	1 *	5 *	1	5 *	6 *	6	12 *	11 *	12
Montgomery	4 *	4 *	4	5 *	5 *	5	0 *	1 *	0	4 *	4 *	4	0 *	0 *	0
Morgan	6 *	7	7	5 *	6	6	0 *	1	0	4 *	3	2	4 *	4	4
Nodaway	4 *	5	4	4 *	5	4	2 *	4	1	7 *	11	6	9 *	9	7
Oregon	7 *	7 *	7	7 *	8 *	8	1 *	4 *	1	3 *	3 *	3	11 *	10 *	10
Osage	7 *	7 *	8	6 *	6 *	7	1 *	5 *	3	6 *	4 *	5	7 *	6 *	6
Ozark	6 *	6 *	6	5 *	5 *	5	2 *	4 *	2	5 *	5 *	4	14 *	12 *	12
Pemiscot	4 *	4	4	3 *	3	3	3 *	6	3	5 *	4	6	14 *	14	12
Perry	4 *	4	4	4 *	4	4	0 *	2	0	8 *	7	7	11 *	11	11
Phelps	4 *	4	3	4 *	4	4	1 *	4	1	7 *	7	7	9 *	8	9
Pike	4 *	4 *	3	3 *	3 *	3	5 *	2 *	2	2 *	2 *	2	9 *	10 *	9
Polk	10 *	10 *	14	8 *	8 *	10	4 *	11 *	4	33 *	26 *	9	4 *	3 *	4
Pulaski	6 *	4	4	3 *	4	3	1 *	4	1	6 *	5	5	10 *	9	8
Putnam	10 *	16	17	9 *	14	13	3 *	6	2	6 *	10	9	4 *	6	7
Ralls	6 *	6	7	5 *	5	6	3 *	5	1	4 *	4	5	12 *	11	13
Randolph	3 *	4	4	3 *	3	3	1 *	2	0	2 *	4	2	14 *	12	12
Ray	7 *	6	6	5 *	6	5	1 *	1	1	6 *	7	7	0 *	0	0
Reynolds	8 *	9 *	9	6 *	7 *	7	1 *	5 *	2	5 *	4 *	5	5 *	5 *	6
Ripley	13 *	10	14	9 *	7	11	0 *	0	0	9 *	7	8	4 *	3	5
St. Clair	3 *	2	3	3 *	3	3	0 *	1	1	10 *	43	42	0 *	0	0
Ste. Genevieve	3 *	3	3	3 *	3	3	1 *	1	0	2 *	2	2	0 *	0	0
Schuyler	13 *	13	8	10 *	11	7	3 *	6	0	13 *	16	33	4 *	3	4
Scotland	7 *	7	7	7 *	6	7	0 *	1	0	10 *	14	11	6 *	5	5
Scott	4 *	3 *	3	2 *	2 *	2	2 *	2 *	1	5 *	11 *	7	8 *	13 *	15
Shannon	8 *	8 *	8	5 *	6 *	6	1 *	3 *	0	6 *	6 *	5	16 *	13 *	12
Shelby	8 *	7 *	8	7 *	7 *	7	0 *	3 *	0	9 *	8 *	6	8 *	9 *	11
Stoddard	3 *	3	4	4 *	4	4	3 *	6	4	4 *	4	4	10 *	9	11
Stone	2 *	3	3	3 *	2	2	2 *	4	3	2 *	6	6	9 *	8	8
Sullivan	8 *	8	8	7 *	8	8	4 *	6	2	12 *	11	14	4 *	4	4
Texas	7 *	6	7	8 *	8	8	1 *	4	1	9 *	7	4	15 *	14	12
Vernon	5 *	5 *	5	8 *	9 *	8	1 *	3 *	1	7 *	8 *	7	9 *	8 *	6
Warren	5 *	4	5	6 *	7	7	0 *	3	1	9 *	10	13	0 *	0	0
Washington	5 *	6 *	7	5 *	6 *	7	1 *	4 *	2	5 *	5 *	5	0 *	0 *	0
Wayne	5 *	6 *	6	6 *	7 *	7	0 *	4 *	0	4 *	3 *	6	16 *	17 *	11
Webster	4 *	5	5	4 *	5	5	2 *	5	2	4 *	4	4	7 *	8	7
Worth	8 *	8 *	6	12 *	11 *	8	0 *	4 *	1	5 *	6 *	5	5 *	5 *	3
Wright	5 *	5 *	5	5 *	6 *	5	2 *	5 *	0	4 *	5 *	5	12 *	10 *	9
Average	6	6	6	6	6	6	2	4	1	7	7	7	8	8	8

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Adair	3 *	3 *	3	6 *	6 *	5	5 *	6 *	5	1 *	1 *	2	1 *	1 *	1
Andrew	4 *	4 *	3	7 *	8 *	8	1 *	2 *	0	2 *	1 *	2	1 *	1 *	1
Atchison	3 *	3 *	3	6 *	5 *	6	2 *	1 *	1	0 *	0 *	1	1 *	1 *	1
Audrain	2 *	2 *	2	4 *	3 *	4	4 *	4 *	4	0 *	1 *	1	1 *	1 *	1
Barry	1 *	1	1	4 *	5	4	1 *	2	2	1 *	1	1	1 *	1	1
Barton	8 *	7 *	6	0 *	0 *	0	4 *	4 *	4	1 *	1 *	2	0 *	0 *	0
Bates	9 *	10 *	11	0 *	0 *	0	9 *	10 *	11	1 *	1 *	2	1 *	1 *	1
Benton	2 *	2 *	2	6 *	7 *	7	2 *	2 *	2	2 *	1 *	2	0 *	0 *	0
Bollinger	2 *	2 *	3	6 *	6 *	7	2 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Butler	1 *	1	1	3 *	3	3	3 *	3	3	0 *	0	0	1 *	1	1
Caldwell	5 *	5 *	5	0 *	0 *	0	0 *	0 *	0	4 *	4 *	4	1 *	1 *	1
Carroll	6 *	4	5	0 *	0	0	2 *	1	3	0 *	0	0	1 *	0	1
Carter	2 *	2 *	2	5 *	5 *	6	2 *	2 *	1	1 *	1 *	1	1 *	1 *	1
Cedar	2 *	2 *	2	4 *	5 *	6	2 *	3 *	3	2 *	3 *	3	0 *	0 *	0
Chariton	5 *	4 *	5	0 *	0 *	0	4 *	0 *	5	0 *	5 *	1	1 *	1 *	0
Christian	2 *	3 *	3	5 *	6 *	6	5 *	6 *	0	0 *	0 *	6	2 *	3 *	3
Clark	2 *	3	3	7 *	8	8	0 *	0	0	3 *	3	3	1 *	1	1
Clinton	2 *	3 *	3	4 *	5 *	5	3 *	2 *	2	0 *	2 *	1	0 *	1 *	1
Cooper	2 *	2	2	5 *	5	5	2 *	2	2	1 *	1	1	1 *	1	1
Crawford	1 *	2	2	4 *	5	4	2 *	2	2	0 *	1	1	0 *	0	1
Dade	9 *	9	10	0 *	0	0	4 *	4	2	0 *	0	0	3 *	4	5
Dallas	3 *	4	3	8 *	9	8	0 *	0	0	3 *	3	4	4 *	4	6
Daviess	5 *	6	6	0 *	0	0	0 *	0	0	3 *	3	3	2 *	3	3
DeKalb	3 *	3 *	3	0 *	1 *	1	0 *	0 *	0	4 *	4 *	4	1 *	2 *	2
Dent	3 *	3 *	4	6 *	5 *	5	2 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Douglas	3 *	3 *	3	6 *	6 *	6	0 *	0 *	0	2 *	2 *	2	0 *	1 *	1
Dunklin	3 *	4	4	0 *	0	0	3 *	3	4	1 *	1	1	2 *	2	2
Gasconade	3 *	3 *	3	8 *	7 *	8	0 *	0 *	0	3 *	3 *	3	1 *	0 *	1
Gentry	5 *	5 *	4	0 *	0 *	0	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Grundy	5 *	5	4	0 *	0	0	0 *	0	0	3 *	3	3	1 *	1	1
Harrison	6 *	7	7	0 *	0	0	2 *	3	3	0 *	0	0	0 *	0	1
Henry	4 *	3	4	0 *	0	0	4 *	4	5	1 *	1	1	1 *	1	1
Hickory	3 *	2 *	3	6 *	6 *	6	2 *	2 *	2	0 *	0 *	0	0 *	0 *	0
Holt	2 *	2	3	6 *	6	6	0 *	0	0	0 *	0	0	1 *	0	1
Howard	3 *	2	3	6 *	6	6	1 *	1	1	1 *	1	0	2 *	2	2
Howell	2 *	2	2	5 *	4	4	3 *	3	3	1 *	1	1	1 *	1	1
Iron	2 *	3 *	3	5 *	6 *	6	0 *	0 *	0	2 *	2 *	2	1 *	2 *	2
Knox	4 *	4 *	4	10 *	10 *	10	3 *	3 *	3	0 *	0 *	0	0 *	0 *	0
Laclede	1 *	1	2	3 *	3	3	2 *	2	2	1 *	1	1	0 *	0	0
Lawrence	1 *	1	1	3 *	3	3	3 *	3	3	0 *	0	0	1 *	1	1
Lewis	2 *	3	3	6 *	6	6	3 *	3	3	1 *	1	1	1 *	1	1
Lincoln	2 *	2 *	2	6 *	5 *	5	5 *	3 *	3	1 *	1 *	1	1 *	1 *	1
Linn	5 *	5 *	6	0 *	0 *	0	3 *	4 *	3	1 *	1 *	1	1 *	1 *	1
Livingston	4 *	4 *	3	0 *	0 *	0	3 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Macon	2 *	2 *	2	4 *	4 *	5	2 *	2 *	2	0 *	0 *	1	0 *	0 *	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Treasurer			Collector			Recorder			Circuit Clerk			Associate Circuit		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Madison	3 *	2	2	7 *	5	5	0 *	0	0	3 *	4	2	1 *	1	1
Maries	2 *	2	3	5 *	6	9	0 *	0	0	2 *	2	2	1 *	1	1
Marion	1 *	1	1	5 *	5	6	3 *	2	3	1 *	1	1	2 *	2	2
McDonald	2 *	2 *	2	5 *	5 *	5	2 *	2 *	2	1 *	1 *	1	0 *	0 *	0
Mercer	5 *	5	5	0 *	0	0	0 *	0	0	1 *	1	1	1 *	1	1
Miller	2 *	2 *	2	5 *	4 *	4	2 *	2 *	2	1 *	0 *	0	1 *	1 *	1
Mississippi	1 *	2 *	2	4 *	4 *	4	1 *	0 *	1	1 *	1 *	1	0 *	0 *	1
Moniteau	2 *	3	3	6 *	6	6	2 *	2	2	0 *	0	0	1 *	1	1
Monroe	2 *	2 *	2	5 *	5 *	5	0 *	0 *	0	3 *	3 *	2	1 *	1 *	0
Montgomery	2 *	2 *	2	4 *	4 *	3	0 *	0 *	0	1 *	1 *	1	1 *	1 *	1
Morgan	2 *	2	2	5 *	7	7	3 *	3	4	0 *	1	1	1 *	2	1
Nodaway	4 *	4	3	0 *	0	0	4 *	4	3	2 *	2	1	0 *	0	0
Oregon	3 *	3 *	3	7 *	6 *	7	3 *	3 *	2	1 *	1 *	1	1 *	1 *	1
Osage	2 *	3 *	3	7 *	6 *	6	3 *	3 *	5	0 *	0 *	0	1 *	1 *	1
Ozark	2 *	2 *	2	5 *	5 *	5	5 *	2 *	2	0 *	0 *	0	1 *	1 *	1
Pemiscot	1 *	2	1	4 *	4	4	4 *	4	3	0 *	0	1	1 *	1	1
Perry	2 *	1	2	3 *	3	3	0 *	0	0	3 *	3	3	0 *	0	0
Phelps	1 *	1	1	3 *	3	3	0 *	1	0	4 *	4	4	1 *	2	2
Pike	2 *	2 *	2	3 *	3 *	4	2 *	1 *	1	0 *	0 *	0	0 *	1 *	0
Polk	5 *	6 *	7	9 *	10 *	12	5 *	7 *	12	2 *	0 *	0	1 *	1 *	3
Pulaski	1 *	1	1	3 *	4	3	1 *	2	2	1 *	1	1	0 *	1	0
Putnam	6 *	7	7	0 *	0	0	0 *	0	0	3 *	6	5	1 *	1	2
Ralls	2 *	2	3	5 *	5	6	0 *	0	0	3 *	3	4	1 *	1	1
Randolph	1 *	1	1	4 *	3	4	3 *	3	3	1 *	1	1	1 *	1	1
Ray	2 *	2	2	6 *	6	6	5 *	5	5	0 *	1	1	2 *	2	2
Reynolds	3 *	3 *	3	7 *	8 *	8	0 *	0 *	0	2 *	3 *	3	1 *	1 *	1
Ripley	5 *	4	5	14 *	10	12	4 *	3	4	0 *	0	0	2 *	1	1
St. Clair	1 *	1	1	3 *	2	2	1 *	1	1	1 *	1	1	0 *	0	0
Ste. Genevieve	1 *	1	2	2 *	3	3	3 *	3	3	0 *	0	0	0 *	0	0
Schuyler	5 *	5	3	10 *	10	6	0 *	0	0	1 *	1	1	1 *	1	0
Scotland	2 *	2	3	7 *	7	8	1 *	1	2	0 *	0	0	1 *	1	1
Scott	2 *	1 *	2	4 *	3 *	4	4 *	3 *	3	1 *	0 *	0	1 *	1 *	1
Shannon	3 *	3 *	3	7 *	6 *	7	1 *	2 *	2	1 *	1 *	1	1 *	1 *	1
Shelby	3 *	3 *	3	5 *	5 *	6	4 *	4 *	3	0 *	0 *	0	1 *	1 *	1
Stoddard	4 *	4	5	0 *	0	0	4 *	4	5	1 *	1	1	2 *	1	2
Stone	1 *	1	1	4 *	4	4	2 *	2	2	0 *	0	1	1 *	1	1
Sullivan	5 *	5	6	0 *	0	1	0 *	0	0	3 *	3	3	0 *	0	0
Texas	4 *	4	4	0 *	1	1	2 *	2	3	1 *	1	0	1 *	1	1
Vernon	4 *	4 *	4	0 *	0 *	0	5 *	4 *	4	2 *	2 *	3	0 *	0 *	0
Warren	2 *	2	2	7 *	7	8	3 *	3	3	1 *	1	1	1 *	1	1
Washington	2 *	3 *	3	6 *	7 *	8	0 *	5 *	5	5 *	0 *	0	2 *	2 *	2
Wayne	2 *	2 *	2	5 *	5 *	6	1 *	1 *	2	1 *	1 *	1	1 *	1 *	1
Webster	1 *	2	2	4 *	5	5	2 *	2	2	1 *	1	1	1 *	1	1
Worth	5 *	4 *	3	7 *	7 *	5	0 *	0 *	0	0 *	0 *	1	0 *	2 *	1
Wright	2 *	6 *	5	4 *	0 *	0	2 *	2 *	2	1 *	1 *	1	2 *	1 *	1
Average	3	3	3	4	4	4	2	2	2	1	1	1	1	1	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,			Year Ended December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Adair	0 *	1 *	0	3 *	4 *	2	26 *	16 *	21	2 *	5 *	7	0 *	0 *	0
Andrew	2 *	2 *	1	2 *	2 *	2	21 *	19 *	24	0 *	0 *	0	0 *	0 *	0
Atchison	0 *	0 *	0	2 *	2 *	1	4 *	5 *	5	13 *	11 *	16	10 *	9 *	10
Audrain	0 *	0 *	1	2 *	1 *	1	10 *	10 *	13	0 *	0 *	0	0 *	0 *	0
Barry	0 *	0	0	0 *	0	0	15 *	6	17	23 *	25	21	14 *	14	12
Barton	2 *	1 *	1	5 *	4 *	4	18 *	19 *	18	0 *	0 *	0	0 *	0 *	0
Bates	2 *	1 *	1	3 *	8 *	6	11 *	13 *	15	0 *	0 *	0	0 *	0 *	0
Benton	2 *	1 *	1	1 *	0 *	1	10 *	8 *	6	41 *	40 *	41	5 *	7 *	6
Bollinger	0 *	0 *	1	2 *	1 *	1	11 *	11 *	7	30 *	23 *	19	10 *	13 *	14
Butler	0 *	0	0	2 *	3	0	14 *	16	23	24 *	24	22	12 *	12	11
Caldwell	0 *	0 *	0	2 *	1 *	1	10 *	16 *	16	29 *	28 *	23	0 *	0 *	0
Carroll	5 *	4	4	3 *	6	2	0 *	0	2	21 *	22	24	12 *	13	14
Carter	0 *	0 *	0	3 *	3 *	3	10 *	10 *	25	30 *	29 *	20	3 *	4 *	7
Cedar	1 *	1 *	1	3 *	1 *	1	10 *	15 *	7	20 *	22 *	27	3 *	3 *	3
Chariton	1 *	1 *	1	2 *	1 *	1	6 *	6 *	6	35 *	34 *	27	3 *	5 *	6
Christian	2 *	3 *	3	2 *	2 *	2	13 *	10 *	10	0 *	0 *	0	0 *	0 *	0
Clark	0 *	1	1	0 *	1	1	19 *	15	19	38 *	37	36	0 *	0	0
Clinton	0 *	0 *	0	1 *	0 *	0	16 *	11 *	15	26 *	25 *	27	6 *	6 *	8
Cooper	3 *	1	1	3 *	2	2	14 *	17	14	13 *	14	22	2 *	2	2
Crawford	0 *	0	1	2 *	2	1	12 *	11	10	18 *	23	21	25 *	15	15
Dade	0 *	0	0	3 *	2	1	16 *	11	16	0 *	0	0	0 *	0	0
Dallas	3 *	2	2	3 *	3	2	16 *	8	10	0 *	0	0	0 *	0	0
Daviess	1 *	2	1	2 *	1	1	16 *	10	10	0 *	0	0	0 *	0	0
DeKalb	0 *	0 *	0	1 *	0 *	0	29 *	20 *	15	21 *	26 *	28	0 *	0 *	0
Dent	1 *	1 *	1	3 *	2 *	2	8 *	9 *	7	21 *	18 *	21	10 *	9 *	11
Douglas	1 *	1 *	1	3 *	3 *	2	11 *	11 *	8	26 *	22 *	23	5 *	5 *	7
Dunklin	2 *	1	0	2 *	2	1	5 *	4	4	19 *	20	19	15 *	13	14
Gasconade	0 *	0 *	0	2 *	2 *	2	19 *	15 *	10	24 *	23 *	24	12 *	12 *	10
Gentry	1 *	0 *	2	3 *	2 *	2	17 *	22 *	12	27 *	19 *	14	10 *	7 *	7
Grundy	1 *	1	1	2 *	2	2	7 *	7	5	19 *	19	16	12 *	13	10
Harrison	0 *	1	1	3 *	6	3	26 *	16	17	21 *	21	18	5 *	3	4
Henry	2 *	2	2	0 *	0	0	7 *	9	7	16 *	14	15	11 *	9	9
Hickory	0 *	1 *	1	2 *	2 *	2	11 *	10 *	11	33 *	37 *	37	3 *	4 *	5
Holt	0 *	0	0	1 *	1	1	20 *	21	18	15 *	15	16	7 *	8	9
Howard	3 *	1	1	4 *	1	2	18 *	19	21	0 *	0	0	0 *	0	0
Howell	0 *	0	0	2 *	1	1	18 *	23	27	0 *	17	18	0 *	6	5
Iron	0 *	1 *	1	3 *	1 *	1	13 *	7 *	8	30 *	31 *	33	4 *	4 *	5
Knox	0 *	0 *	0	7 *	5 *	5	12 *	13 *	7	0 *	0 *	0	0 *	0 *	0
Laclede	1 *	1	1	2 *	2	1	14 *	14	8	11 *	12	14	16 *	15	16
Lawrence	1 *	1	1	2 *	2	1	8 *	9	7	27 *	24	22	8 *	8	9
Lewis	0 *	0	0	4 *	2	2	22 *	25	22	0 *	0	0	0 *	0	0
Lincoln	2 *	2 *	2	2 *	1 *	1	8 *	8 *	9	0 *	0 *	0	0 *	0 *	0
Linn	2 *	1 *	2	3 *	2 *	2	15 *	10 *	8	19 *	20 *	23	8 *	10 *	11
Livingston	1 *	0 *	0	3 *	2 *	2	10 *	3 *	4	18 *	19 *	19	24 *	23 *	25
Macon	0 *	0 *	1	3 *	2 *	2	14 *	32 *	7	24 *	19 *	24	4 *	4 *	5

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Court Administration			Public Administrator			Other			Sheriff			Jail		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Madison	0 *	0	0	2 *	1	1	25 *	24	20	0 *	18	19	0 *	6	8
Maries	1 *	1	1	2 *	1	1	23 *	14	15	16 *	23	19	13 *	12	12
Marion	1 *	1	0	4 *	3	3	8 *	8	11	13 *	10	11	35 *	33	35
McDonald	1 *	0 *	1	3 *	0 *	0	12 *	22 *	11	18 *	14 *	20	17 *	14 *	15
Mercer	1 *	0	0	3 *	2	2	9 *	9	12	25 *	30	30	2 *	3	1
Miller	1 *	0 *	0	2 *	1 *	1	6 *	11 *	7	26 *	19 *	19	0 *	0 *	0
Mississippi	1 *	1 *	1	1 *	1 *	1	48 *	27 *	25	0 *	0 *	0	0 *	0 *	0
Moniteau	1 *	1	1	3 *	3	4	9 *	9	8	16 *	18	17	15 *	14	14
Monroe	0 *	0 *	0	2 *	2 *	2	13 *	12 *	17	24 *	21 *	26	6 *	4 *	6
Montgomery	1 *	1 *	1	1 *	0 *	0	23 *	23 *	22	17 *	19 *	17	27 *	27 *	25
Morgan	0 *	0	0	3 *	2	2	11 *	14	38	0 *	0	0	0 *	0	0
Nodaway	0 *	0	0	3 *	3	2	9 *	9	7	15 *	19	14	11 *	13	10
Oregon	0 *	0 *	0	3 *	2 *	2	14 *	12 *	12	23 *	22 *	22	2 *	2 *	5
Osage	0 *	0 *	0	1 *	1 *	1	6 *	7 *	6	31 *	30 *	30	5 *	7 *	4
Ozark	0 *	0 *	0	2 *	2 *	1	13 *	11 *	12	15 *	30 *	25	14 *	4 *	10
Pemiscot	0 *	0	0	2 *	1	1	6 *	10	11	27 *	23	22	10 *	10	9
Perry	1 *	1	2	1 *	1	1	23 *	27	27	17 *	17	16	10 *	10	9
Phelps	1 *	0	0	1 *	2	1	5 *	2	9	17 *	17	15	12 *	15	11
Pike	2 *	1 *	1	2 *	1 *	0	13 *	12 *	13	0 *	0 *	0	0 *	0 *	0
Polk	0 *	0 *	1	4 *	4 *	4	13 *	12 *	13	0 *	0 *	0	0 *	0 *	0
Pulaski	2 *	3	5	2 *	3	2	13 *	15	21	25 *	28	23	10 *	1	1
Putnam	0 *	1	0	2 *	2	3	44 *	13	15	0 *	0	0	0 *	0	0
Ralls	1 *	1	1	2 *	1	1	12 *	13	9	31 *	28	28	0 *	0	0
Randolph	0 *	0	0	2 *	1	2	5 *	4	8	23 *	20	19	17 *	21	18
Ray	0 *	0	0	3 *	3	1	4 *	7	8	17 *	17	18	24 *	24	24
Reynolds	0 *	1 *	1	3 *	1 *	1	7 *	12 *	11	39 *	28 *	28	1 *	2 *	2
Ripley	1 *	1	2	4 *	2	3	21 *	11	16	0 *	0	0	0 *	0	0
St. Clair	1 *	0	0	1 *	1	1	5 *	1	2	10 *	8	8	55 *	31	30
Ste. Genevieve	0 *	0	1	1 *	1	1	16 *	14	12	20 *	19	20	44 *	43	42
Schuyler	1 *	2	1	3 *	2	1	11 *	28	18	0 *	0	0	0 *	0	0
Scotland	0 *	0	0	2 *	1	1	7 *	7	5	32 *	31	32	0 *	0	0
Scott	0 *	0 *	0	2 *	1 *	1	9 *	12 *	12	0 *	16 *	18	0 *	23 *	17
Shannon	0 *	0 *	0	2 *	2 *	2	5 *	4 *	7	25 *	24 *	25	6 *	7 *	4
Shelby	0 *	1 *	0	2 *	1 *	1	9 *	6 *	4	20 *	20 *	22	7 *	8 *	12
Stoddard	0 *	0	0	1 *	0	1	18 *	5	9	25 *	25	27	0 *	0	0
Stone	2 *	2	5	1 *	1	1	14 *	18	18	23 *	23	23	12 *	9	7
Sullivan	1 *	1	1	3 *	2	2	8 *	6	5	31 *	30	29	5 *	6	5
Texas	3 *	5	3	3 *	1	1	5 *	6	9	15 *	15	14	11 *	12	13
Vernon	1 *	2 *	2	3 *	3 *	3	9 *	7 *	7	18 *	19 *	20	11 *	11 *	11
Warren	0 *	0	0	1 *	1	1	28 *	29	30	0 *	0	0	0 *	0	0
Washington	0 *	0 *	1	2 *	2 *	2	44 *	31 *	26	0 *	0 *	0	0 *	0 *	0
Wayne	0 *	0 *	0	2 *	1 *	2	9 *	17 *	14	27 *	24 *	26	10 *	0 *	0
Webster	1 *	0	0	3 *	2	3	22 *	11	13	32 *	36	35	0 *	0	0
Worth	0 *	0 *	0	3 *	2 *	1	15 *	9 *	39	10 *	10 *	6	9 *	7 *	4
Wright	1 *	1 *	1	1 *	1 *	1	11 *	7 *	12	17 *	21 *	19	6 *	4 *	4
Average	1	1 0	1 #	2	2 0	2 #	15	13 0	13 #	17	17 0	17 # #	7 #	7 0	7

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Adair	10 *	10 *	9	11 *	13 *	15	1 *	1 *	1	0 *	0 *	0	4 *	0 *	2
Andrew	7 *	8 *	8	3 *	2 *	3	1 *	1 *	1	1 *	1 *	1	8 *	10 *	9
Atchison	14 *	12 *	14	1 *	1 *	2	1 *	1 *	1	0 *	0 *	0	4 *	2 *	3
Audrain	10 *	11 *	12	9 *	9 *	13	1 *	1 *	1	0 *	0 *	0	37 *	34 *	25
Barry	9 *	10	7	5 *	5	6	1 *	1	1	0 *	0	0	0 *	0	3
Barton	11 *	10 *	12	3 *	3 *	4	0 *	0 *	0	1 *	1 *	1	3 *	2 *	4
Bates	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	2 *	0
Benton	8 *	8 *	8	1 *	1 *	3	1 *	1 *	1	0 *	0 *	0	1 *	0 *	1
Bollinger	7 *	7 *	8	3 *	4 *	7	1 *	1 *	1	0 *	0 *	0	0 *	0 *	3
Butler	5 *	5	5	5 *	5	6	1 *	1	1	0 *	0	1	0 *	0	0
Caldwell	8 *	9 *	9	1 *	1 *	2	1 *	1 *	1	0 *	0 *	0	5 *	1 *	4
Carroll	7 *	6	7	1 *	1	2	1 *	0	1	0 *	0	0	0 *	8	0
Carter	8 *	9 *	7	4 *	4 *	5	1 *	1 *	1	0 *	0 *	0	10 *	5 *	3
Cedar	5 *	6 *	6	2 *	3 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	11
Chariton	5 *	5 *	4	1 *	1 *	2	1 *	1 *	1	0 *	0 *	0	2 *	0 *	13
Christian	11 *	14 *	12	3 *	4 *	6	1 *	1 *	1	0 *	0 *	0	31 *	10 *	20
Clark	6 *	6	6	1 *	1	3	1 *	1	1	0 *	0	0	4 *	1	1
Clinton	7 *	8 *	6	1 *	1 *	2	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Cooper	7 *	7	7	2 *	2	3	1 *	1	1	10 *	10	10	2 *	3	0
Crawford	7 *	7	6	2 *	2	3	1 *	1	1	12 *	13	12	0 *	0	0
Dade	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	31 *	27	20
Dallas	10 *	9	11	11 *	14	15	1 *	2	2	0 *	0	0	11 *	7	7
Daviess	11 *	13	13	1 *	1	2	2 *	2	1	0 *	0	0	17 *	20	22
DeKalb	8 *	8 *	6	1 *	1 *	2	1 *	1 *	1	0 *	0 *	1	3 *	3 *	3
Dent	9 *	8 *	9	2 *	2 *	4	1 *	1 *	1	0 *	0 *	0	2 *	0 *	2
Douglas	9 *	10 *	10	2 *	2 *	3	1 *	1 *	1	0 *	0 *	0	3 *	3 *	5
Dunklin	7 *	7	8	3 *	4	6	1 *	1	1	0 *	0	0	0 *	0	0
Gasconade	8 *	8 *	7	0 *	2 *	2	1 *	1 *	1	0 *	0 *	0	0 *	0 *	5
Gentry	5 *	6 *	6	1 *	1 *	1	1 *	1 *	1	1 *	2 *	1	3 *	0 *	23
Grundy	7 *	8	7	6 *	6	8	1 *	1	1	0 *	0	0	6 *	2	6
Harrison	6 *	7	7	1 *	1	4	2 *	1	2	0 *	0	0	0 *	0	0
Henry	7 *	6	7	19 *	19	20	1 *	1	1	0 *	0	0	5 *	5	6
Hickory	7 *	6 *	6	1 *	1 *	1	1 *	1 *	1	0 *	0 *	0	3 *	2 *	1
Holt	6 *	6	7	1 *	1	4	1 *	1	1	0 *	0	0	1 *	1	1
Howard	8 *	7	8	5 *	6	8	1 *	1	1	18 *	15	16	0 *	12	5
Howell	6 *	5	5	5 *	5	6	1 *	1	1	0 *	2	2	33 *	3	3
Iron	7 *	7 *	7	2 *	2 *	2	1 *	1 *	1	0 *	0 *	0	0 *	0 *	1
Knox	10 *	10 *	10	5 *	5 *	8	1 *	1 *	1	0 *	0 *	0	3 *	6 *	15
Laclede	6 *	6	7	2 *	2	4	1 *	1	0	0 *	0	0	11 *	17	13
Lawrence	8 *	8	8	2 *	2	3	1 *	1	1	12 *	13	13	0 *	0	0
Lewis	6 *	6	7	6 *	6	8	1 *	1	1	0 *	0	0	24 *	22	23
Lincoln	12 *	8 *	8	6 *	5 *	5	1 *	1 *	1	0 *	20 *	23	30 *	17 *	18
Linn	5 *	6 *	7	3 *	3 *	6	1 *	1 *	1	0 *	0 *	0	0 *	1 *	2
Livingston	5 *	5 *	5	3 *	3 *	4	1 *	1 *	1	0 *	0 *	0	4 *	1 *	1
Macon	7 *	5 *	7	5 *	3 *	9	1 *	0 *	1	0 *	0 *	1	1 *	0 *	1

* Unaudited (see Objective, Scope and Methodology section)

Schedule 4

MISSOURI 3RD CLASS COUNTIES
 PERCENTAGE COMPOSITION OF DISBURSEMENTS BY FUNCTION
 GENERAL REVENUE FUND

County	Prosecuting Attorney			Juvenile Officer			Coroner			Health and Welfare			Operating Transfers		
	Year Ended			Year Ended			Year Ended			Year Ended			Year Ended		
	December 31,			December 31,			December 31,			December 31,			December 31,		
	2001	2000	1999	2001	2000	1999	2001	2000	1999	2001	2000	1999	2000	1999	1998
Madison	9 *	5	6	0 *	1	4	3 *	1	1	0 *	0	0	0 *	0	0
Maries	5 *	5	6	2 *	2	2	1 *	1	1	1 *	1	1	0 *	0	0
Marion	8 *	8	8	2 *	2	4	1 *	1	1	0 *	0	0	2 *	7	0
McDonald	11 *	10 *	12	1 *	1 *	2	1 *	1 *	1	0 *	0 *	0	2 *	2 *	3
Mercer	8 *	8	9	1 *	1	2	1 *	1	1	0 *	0	0	0 *	0	0
Miller	9 *	7 *	7	3 *	2 *	4	1 *	1 *	1	0 *	13 *	13	10 *	6 *	10
Mississippi	6 *	6 *	7	1 *	1 *	4	1 *	1 *	1	1 *	1 *	1	14 *	32 *	29
Moniteau	9 *	10	12	4 *	2	4	1 *	1	1	0 *	0	0	3 *	0	0
Monroe	5 *	6 *	6	2 *	2 *	3	1 *	1 *	1	0 *	0 *	0	7 *	8 *	0
Montgomery	7 *	6 *	6	2 *	2 *	4	1 *	0 *	1	0 *	0 *	0	0 *	0 *	4
Morgan	7 *	9	8	2 *	3	4	1 *	1	1	0 *	0	0	46 *	35	13
Nodaway	7 *	7	6	5 *	4	5	1 *	1	1	0 *	0	0	13 *	0	26
Oregon	7 *	8 *	7	4 *	4 *	5	1 *	1 *	1	0 *	0 *	0	2 *	3 *	3
Osage	9 *	9 *	9	3 *	3 *	3	1 *	1 *	1	3 *	1 *	1	1 *	0 *	1
Ozark	6 *	3 *	6	0 *	2 *	2	1 *	1 *	2	0 *	0 *	0	4 *	5 *	3
Pemiscot	11 *	11	10	2 *	2	2	1 *	1	1	0 *	0	0	2 *	0	6
Perry	5 *	5	5	3 *	3	5	1 *	1	1	0 *	0	0	4 *	0	0
Phelps	10 *	8	8	13 *	11	11	1 *	1	0	2 *	2	2	4 *	4	9
Pike	5 *	7 *	6	2 *	2 *	3	1 *	1 *	0	43 *	42 *	43	2 *	6 *	8
Polk	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	0 *	0 *	0	2 *	2 *	7
Pulaski	7 *	8	8	4 *	4	5	1 *	1	1	0 *	0	0	4 *	2	6
Putnam	10 *	16	15	1 *	1	4	1 *	1	1	0 *	0	0	0 *	0	0
Ralls	6 *	6	7	1 *	1	3	1 *	1	1	0 *	0	0	5 *	7	4
Randolph	10 *	9	9	9 *	10	12	1 *	1	1	0 *	0	0	0 *	0	0
Ray	11 *	11	10	1 *	1	3	1 *	1	1	5 *	0	0	0 *	0	0
Reynolds	9 *	8 *	9	2 *	2 *	3	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Ripley	0 *	0	0	0 *	0	0	0 *	0	0	0 *	0	0	14 *	41	19
St. Clair	4 *	3	3	1 *	1	1	0 *	0	0	0 *	0	0	1 *	1	1
Ste. Genevieve	3 *	3	3	0 *	2	3	1 *	1	1	0 *	0	0	0 *	1	1
Schuyler	0 *	0	0	0 *	0	0	0 *	0	0	1 *	2	1	24 *	0	17
Scotland	7 *	7	8	4 *	5	9	1 *	0	0	4 *	4	0	2 *	1	1
Scott	8 *	5 *	6	4 *	3 *	7	1 *	1 *	1	0 *	0 *	0	43 *	0 *	0
Shannon	7 *	7 *	7	4 *	4 *	5	1 *	1 *	1	0 *	0 *	0	1 *	2 *	4
Shelby	8 *	8 *	8	5 *	4 *	5	1 *	1 *	1	0 *	0 *	0	3 *	4 *	2
Stoddard	5 *	5	6	15 *	28	16	1 *	1	1	0 *	0	0	0 *	0	0
Stone	7 *	7	7	1 *	1	1	1 *	0	1	4 *	0	0	9 *	8	6
Sullivan	6 *	6	6	1 *	1	2	1 *	1	1	0 *	0	0	1 *	2	3
Texas	7 *	6	7	4 *	3	6	1 *	1	1	0 *	0	0	3 *	3	5
Vernon	7 *	6 *	7	9 *	8 *	11	1 *	1 *	1	0 *	0 *	0	0 *	0 *	0
Warren	10 *	11	11	4 *	3	7	1 *	1	1	0 *	0	0	22 *	17	9
Washington	9 *	12 *	13	4 *	5 *	7	1 *	2 *	2	0 *	0 *	0	9 *	10 *	10
Wayne	7 *	6 *	9	1 *	2 *	3	1 *	1 *	1	0 *	0 *	0	2 *	2 *	3
Webster	6 *	7	6	2 *	3	6	1 *	1	1	2 *	1	0	1 *	1	2
Worth	15 *	12 *	9	0 *	0 *	1	1 *	1 *	1	1 *	1 *	1	4 *	11 *	5
Wright	8 *	8 *	8	11 *	12 *	14	1 *	1 *	1	2 *	2 *	2	3 *	2 *	5
Average	7	7	7	3	3	5	1	1	1	1	2	2	6	5	6

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

		Year Ended December 31,								
		2001			2000			1999		
County	Fund Type	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance
Adair	b	\$ 1,569,851 *	2,442,250 *	150,159 *	1,366,836 *	936,198 *	1,022,558 *	1,267,075	720,775	591,920
Andrew	a,b	608,320 *	708,864 *	565,893 *	616,592 *	508,770 *	666,437 *	551,829	495,613	558,615
Atchison	c	231,752 *	226,791 *	272,822 *	236,696 *	256,055 *	267,861 *	217,890	229,031	287,220
Audrain	b,c	2,765,312 *	2,803,968 *	296,023 *	2,394,122 *	2,073,725 *	334,679 *	2,031,972	2,304,384	14,282
Barry		0 *	0 *	0 *	0	0	0	0	0	0
Barton	b	534,762 *	587,041 *	193,653 *	519,942 *	515,314 *	245,932 *	530,267	469,617	241,304
Bates	b	688,565 *	684,576 *	19,879 *	632,559 *	680,538 *	15,890 *	645,574	660,178	63,869
Benton	a	695,059 *	675,706 *	527,261 *	654,242 *	720,179 *	507,908 *	621,690	770,709	573,845
Bollinger		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Butler	b,c	2,617,529 *	2,735,601 *	1,007,568 *	1,207,972	1,251,970	1,125,640	2,357,779	2,753,698	1,169,638
Caldwell	b,c	492,055 *	488,184 *	231,444 *	443,929 *	371,639 *	227,573 *	403,776	336,256	155,283
Carroll	a	297,349 *	149,139 *	194,638 *	417,475	371,598	46,428	0	0	0
Carter		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Cedar	b	34,929 *	2,620 *	32,309 *	0 *	0 *	0 *	0	0	0
Chariton	b	267,761 *	197,838 *	1,041,483 *	271,739 *	150,077 *	971,560 *	408,110	156,166	849,898
Christian	b,c	3,003,266 *	2,543,328 *	446,397 *	1,722,726 *	1,811,540 *	(13,541) *	1,543,103	1,479,335	75,273
Clark	a,c	606,385 *	578,125 *	244,635 *	598,524	534,897	216,375	368,860	305,659	152,748
Clinton	a	718,114 *	617,758 *	385,078 *	525,739 *	380,558 *	284,722 *	447,415	399,161	139,541
Cooper	b,c	1,467,065 *	1,226,491 *	1,199,370 *	1,564,883	1,166,395	958,796	1,135,460	934,658	560,308
Crawford	a	514,368 *	470,183 *	235,356 *	120,959	98,170	191,171	113,220	42,483	168,382
Dade	b	546,021 *	546,216 *	344 *	426,945	427,229	539	391,748	419,243	823
Dallas	a,b	1,349,040 *	1,380,904 *	62,074 *	1,152,877	1,147,113	93,938	1,157,318	1,222,468	88,174
Daviess	b	313,058 *	347,791 *	43,562 *	281,857	270,403	78,295	302,938	254,411	66,841
Dekalb	a	549,762 *	701,873 *	14,963 *	554,217 *	676,097 *	167,074 *	542,089	627,799	288,954
Dent		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Douglas		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Dunklin		0 *	0 *	0 *	0	0	0	0	0	0
Gasconade		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Gentry		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0
Grundy	\$	0 *	0 *	0 *	0	0	0	0	0	0

Tickmark Legend

a - Capital Improvement Sales Tax Fund

b - Law Enforcement Sales Tax Fund

c - Road and Bridge Sales Tax Fund

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

Year Ended December 31,											
County	Fund Type	2001			2000			1999			
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	
Harrison	a	\$ 32,259 *	4,831 *	311,686 *	241,005	806,970	284,258	239,751	138,369	850,223	
Henry		0 *	0 *	0 *	0	0	0	0	0	0	
Hickory		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Holt		0 *	0 *	0 *	0	0	0	0	0	0	
Howard	b	401,600 *	401,898 *	1,414 *	430,061	443,992	1,712	408,639	394,513	15,643	
Howell	b	1,855,851 *	1,377,030 *	545,299 *	66,478	0	66,478	0	0	0	
Iron		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Knox	b	148,980 *	152,462 *	124 *	163,025 *	159,639 *	3,606 *	143,547	143,327	220	
Laclede	b	1,663,628 *	1,546,188 *	911,471 *	1,682,737	1,652,398	794,031	1,918,125	1,734,382	763,692	
Lawrence		0 *	0 *	0 *	0	0	0	0	0	0	
Lewis	a,b	874,593 *	972,768 *	2,315 *	707,062	668,606	100,490	1,139,856	1,127,997	62,034	
Lincoln	a,b	3,928,719 *	4,188,445 *	415,030 *	3,633,185 *	3,475,309 *	674,756 *	3,008,265	3,022,724	516,880	
Linn		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Livingston		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Macon	c	792,862 *	781,957 *	297,913 *	599,062 *	454,933 *	287,008 *	872,556	828,431	142,879	
Madison	a,d	0 *	0 *	0 *	0	0	0	482,504	479,648	19,516	
Maries	a	326,070 *	322,623 *	40,327 *	216,666	180,453	36,880	212,319	212,506	667	
Marion	a,c	2,235,297 *	1,882,225 *	1,820,348 *	3,175,726	3,232,353	1,467,276	2,256,951	2,098,810	1,523,903	
McDonald		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Mercer		0 *	0 *	0 *	0	0	0	0	0	0	
Miller	a	1,676,562 *	1,774,425 *	321,208 *	1,737,539 *	1,651,620 *	419,071 *	1,355,208	1,260,682	333,152	
Mississippi	a,b	2,375,676 *	2,524,399 *	124,317 *	2,184,409 *	2,014,144 *	273,040 *	1,619,097	2,134,007	102,775	
Moniteau		0 *	0 *	0 *	0	0	0	0	0	0	
Monroe		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Montgomery	a	477,614 *	434,668 *	411,547 *	392,000 *	377,642 *	368,601 *	466,201	381,943	354,243	
Morgan	b	1,810,492 *	1,819,952 *	29 *	1,363,461	1,537,741	9,489	1,072,374	1,016,856	183,769	
Nodaway		0 *	0 *	0 *	0	0	0	0	0	0	
Oregon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Osage		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Ozark	a,b	\$ 506,621 *	458,156 *	228,811 *	389,156 *	342,086 *	180,346 *	238,332	214,950	133,276	

Tickmark Legend

a - Capital Improvement Sales Tax Fund

b - Law Enforcement Sales Tax Fund

c - Road and Bridge Sales Tax Fund

d - This Capital Improvement Sales Tax expired in September 1999.

* Unaudited (see Objective, Scope and Methodology section)

Schedule 5

MISSOURI 3RD CLASS COUNTIES
TOTAL RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
SALES TAX FUNDS

Year Ended December 31,											
County	Fund Type	2001			2000			1999			
		Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	Receipts	Disbursements	Cash Balance	
Pemiscot	a,b	\$ 952,433 *	1,017,781 *	1,053,574 *	971,393	681,995	1,118,922	906,066	513,242	829,524	
Perry		0 *	0 *	0 *	0	0	0	0	0	0	
Phelps	b	2,761,420 *	721,607 *	3,748,915 *	2,032,114	362,245	1,709,102	163,769	124,536	39,233	
Pike	b	927,017 *	960,446 *	9,432 *	998,705 *	946,421 *	42,861 *	898,689	964,277	(9,423)	
Polk	b,c	2,590,855 *	2,927,150 *	753,703 *	2,218,234 *	2,163,226 *	1,089,998 *	2,221,369	2,000,370	1,034,990	
Pulaski	a	8 *	0 *	2,285,247 *	108,666	15	2,285,239	117,564	78,056	2,176,588	
Putnam	b	240,457 *	221,422 *	36,987 *	222,662	231,898	17,952	214,281	211,584	27,188	
Ralls		0 *	0 *	0 *	0	0	0	0	0	0	
Randolph		0 *	0 *	0 *	0	0	0	0	0	0	
Ray	c,e	0 *	0 *	0 *	1,164,277	1,296,625	240,147	659,275	589,221	372,495	
Reynolds		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Ripley	b	528,780 *	545,789 *	275 *	477,400	462,854	17,284	475,419	474,131	2,738	
St. Clair		0 *	0 *	0 *	0	0	0	0	0	0	
Ste. Genevieve	a	95,595 *	91,404 *	1,651,765 *	90,164	11,854	1,647,574	80,192	13,948	1,569,264	
Schuyler	b,c	377,816 *	368,166 *	137,429 *	348,248	351,518	127,779	325,546	322,056	131,049	
Scotland		0 *	0 *	0 *	0	0	0	0	0	0	
Scott	b	2,642,710 *	2,731,515 *	340 *	89,145 *	1,459,394 *	89,145 *	0	0	0	
Shannon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Shelby		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Stoddard		0 *	0 *	0 *	0	0	0	0	0	0	
Stone	b,f	0 *	0 *	0 *	0	0	0	2,085,752	2,175,443	10,217	
Sullivan		0 *	0 *	0 *	0	0	0	0	0	0	
Texas		0 *	0 *	0 *	0	0	0	0	0	0	
Vernon		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Warren	a,b	3,327,447 *	2,680,103 *	2,082,686 *	2,904,951	2,559,551	1,435,342	3,086,243	2,716,755	1,089,942	
Washington	a,b	1,784,467 *	1,793,307 *	1,324,490 *	1,710,882 *	1,402,508 *	1,333,330 *	1,565,000	1,235,080	1,024,956	
Wayne		0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	
Webster	a	1,069,872 *	1,029,499 *	83,695 *	987,821	1,110,091	43,322	960,716	909,939	165,592	
Worth	a,b	87,635 *	85,433 *	68,624 *	72,335 *	102,033 *	66,422 *	121,898	184,935	96,120	
Wright		\$ 0 *	0 *	0 *	0 *	0 *	0 *	0	0	0	

Tickmark Legend

a - Capital Improvement Sales Tax Fund

b - Law Enforcement Sales Tax Fund

c - Road and Bridge Sales Tax Fund

e - In 2001, the Road and Bridge Sales Tax monies were included in the regular Special Road and Bridge Fund. In 2000, the Road and Bridge Sales Tax were included in a separate fund.

f - In 2000 and 2001, the Law Enforcement Sales Tax monies were included in the General Revenue Fund. In 1999, the Law Enforcement Sales Tax monies were included in a separate fund.

* Unaudited (see Objective, Scope and Methodology section)

Schedule 6

MISSOURI 3RD CLASS COUNTIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
COMPARISON OF AUDITED AND COUNTY SEFA AMOUNTS FOR 1999

Federal Awards Per Audit Reports or County SEFA									Over/(Under)
County	BRO	WIC	CDBG	MCH/FP	FEMA	Other	Total Audited SEFA	Total County SEFA	Reported For Audited Counties
Adair	\$ 3,645	0	220,720	23,483	0	534,646	782,494	225,727	(556,767)
Andrew	72,317	33,088	0	43,991	30,100	51,234	230,730	393,169	162,439
Atchison	536,097	18,317	0	20,286	6,410	32,454	613,564	1,250	(612,314)
Audrain	48,932	0	210,500	0	2,288	35,743	297,463	309,977	12,514
Barry	0	129,401	22,174	43,546	0	285,590	480,711	417,959	(62,752)
Barton	295,077	41,240	0	18,430	221,822	45,238	621,807	602,440	(19,367)
Bates	259,628	56,315	0	14,830	12,661	19,598	N/A	363,032	N/A
Benton	10,299	35,105	0	20,112	0	122,783	N/A	188,299	N/A
Bollinger	0	59,367	0	0	0	5,569	N/A	64,936	N/A
Butler	534,911	260,206	303,421	0	0	656,515	1,755,053	1,755,053	0
Caldwell	106,785	0	0	9,396	342,146	37,163	495,490	161,716	(333,774)
Carroll	423,856	28,558	0	14,383	620,644	140,166	1,227,607	1,236,669	9,062
Carter	0	30,843	72,450	15,721	0	205,699	324,713	390,103	65,390
Cedar	20,980	0	0	0	408,574	30,735	460,289	592,547	132,258
Chariton	20,265	12,672	0	17,289	104,746	80,588	235,560	218,351	(17,209)
Christian	0	122,973	0	39,238	1,066	537,806	701,083	0	(701,083)
Clark	343,392	19,555	182,283	12,857	0	151,449	709,536	709,536	0
Clinton	0	54,666	0	24,569	3,721	111,226	194,182	118,686	(75,496)
Cooper	0	28,475	0	13,908	7,466	198,832	N/A	248,681	N/A
Crawford	168,533	66,188	0	23,032	0	245,915	503,668	516,500	12,832
Dade	16,713	22,434	0	0	2,519	12,837	N/A	54,503	N/A
Dallas	0	3,246	0	1,958	2,928	5,088	N/A	13,220	N/A
Daviess	178,158	29,103	50,288	17,090	0	24,800	299,439	299,875	436
DeKalb	238,110	0	0	0	29,862	21,986	N/A	289,958	N/A
Dent	0	0	0	0	0	0	N/A	0	N/A
Douglas	24,397	47,794	0	23,982	0	214,224	310,397	74,986	(235,411)
Dunklin	0	168,291	299,912	65,622	7,257	294,982	836,064	393,498	(442,566)
Gasconade	0	47,428	45,395	26,693	6,410	36,921	N/A	162,847	N/A
Gentry	607,240	48,832	80,286	39,746	2,944	95,155	874,203	1,005,725	131,522
Grundy	254,872	39,968	0	16,175	0	244,570	555,585	390,632	(164,953)
Harrison	405,109	26,635	0	15,177	0	22,208	469,129	582,006	112,877
Henry	342,522	45,758	0	12,427	4,521	403,750	808,978	586,501	(222,477)
Hickory	0	7,937	0	6,507	2,375	46,558	N/A	63,377	N/A
Holt	246,910	11,102	3,500	12,694	1,345	53,779	329,330	384,298	54,968
Howard	190,238	17,314	279,845	18,917	0	37,736	544,050	13,915	(530,135)
Howell	0	0	340,413	0	4,524	534,934	879,871	786,618	(93,253)
Iron	0	41,399	0	18,175	2,357	220,444	282,375	342,664	60,289
Knox	116,405	18,236	16,232	13,682	350	12,409	177,314	121,955	(55,359)
Laclede	23,598	0	0	51,486	0	79,984	N/A	155,068	N/A
Lawrence	297,373	115,501	0	42,192	4,380	123,890	583,336	338,857	(244,479)
Lewis	345,360	33,557	409,452	29,285	0	45,908	863,562	837,438	(26,124)
Lincoln	478,595	73,452	0	32,403	8,632	222,961	816,043	615,633	(200,410)
Linn	71,726	34,806	170,219	23,186	186,378	101,532	587,847	666,469	78,622
Livingston	48,240	47,130	0	19,231	340,896	145,769	601,266	671,888	70,622
Macon	\$ 229,830	54,858	0	20,983	50,979	53,643	410,293	400,659	(9,634)

Tickmark Legend

BRO	- Highway Planning and Consturction	N/A	- No federal audit was required because federal awards expended were less than \$300,000 both years of the audit period (see Objective, Scope, and Methodology section)
WIC	- Special Supplemental Nutrition Program for Women Infants and Children		
CDBG	- Communtiy Development Block Grant/State's Program	a	- Although the federal awards expended by Audrain County were less than \$300,000 for both years of the audit period, a federal audit was performed.
MCH/FP	- Maternal and Child Health Services Block Grant to the States/Family Planning		
FEMA	- Emergency Management - State and Local Assistance/ Public Assistance Grants		

Schedule 6

MISSOURI 3RD CLASS COUNTIES
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
 COMPARISON OF AUDITED AND COUNTY SEFA AMOUNTS FOR 1999

County	Federal Awards Per Audit Reports or County SEFA							Total Audited SEFA	Total County SEFA	Over/(Under) Reported For Audited Counties
	BRO	WIC	CDBG	MCH/FP	FEMA	Other				
Madison	\$ 62,634	50,511	0	25,815	0	197,858	336,818	382,892	46,074	
Maries	0	0	0	0	0	506	N/A	506	N/A	
Marion	45,108	68,859	0	28,710	0	217,325	360,002	298,757	(61,245)	
McDonald	0	71,057	0	18,518	2,111	70,441	N/A	162,127	N/A	
Mercer	252,577	13,735	0	10,085	0	155,209	431,606	483,967	52,361	
Miller	273,396	96,963	0	9,341	283,673	38,974	702,347	9,555	(692,792)	
Mississippi	312,811	80,245	375,000	32,597	0	506,616	1,307,269	1,030,582	(276,687)	
Moniteau	22,328	31,066	0	6,188	4,102	131,021	N/A	194,705	N/A	
Monroe	408,509	23,107	5,000	17,352	0	51,407	505,375	326,063	(179,312)	
Montgomery	202,367	25,175	0	13,654	0	62,952	304,148	237,446	(66,702)	
Morgan	0	48,100	0	8,717	262,165	55,642	374,624	89,613	(285,011)	
Nodaway	745,702	39,464	0	22,403	0	124,958	932,527	921,146	(11,381)	
Oregon	0	61,070	0	27,629	2,803	252,146	343,648	62,095	(281,553)	
Osage	33,504	0	0	0	7,089	8,426	N/A	49,019	N/A	
Ozark	20,201	30,361	326,280	51,152	0	156,853	584,847	513,847	(71,000)	
Pemiscot	4,440	125,822	28,490	28,686	0	347,426	534,864	534,864	0	
Perry	11,536	54,701	0	16,899	7,326	10,137	N/A	100,599	N/A	
Phelps	4,932	130,145	0	86,227	0	954,819	1,176,123	1,051,121	(125,002)	
Pike	367,253	44,986	0	10,906	1,250	153,792	578,187	476,215	(101,972)	
Polk	13,915	72,264	0	38,141	335,872	226,759	686,951	332,781	(354,170)	
Pulaski	0	150,020	6,573	42,433	0	253,386	452,412	497,519	45,107	
Putnam	209,681	5,400	0	16,611	0	16,954	248,646	282,944	34,298	
Ralls	1,187	14,439	284,388	12,742	0	54,933	367,689	325,441	(42,248)	
Randolph	0	100,052	0	56,227	0	274,877	431,156	148,480	(282,676)	
Ray	26,052	91,586	8,208	22,346	180,613	225,716	554,521	294,993	(259,528)	
Reynolds	31,434	2,205	0	2,609	0	166,530	N/A	202,778	N/A	
Ripley	215,726	0	483,636	0	1,959	137,295	838,616	899,801	61,185	
St. Clair	34,788	31,456	0	20,526	0	484,352	571,122	1,445,524	874,402	
Ste. Genevieve	0	51,371	0	22,725	0	82,078	N/A	156,174	N/A	
Schuyler	204,162	16,192	166,971	28,963	0	44,441	460,729	494,734	34,005	
Scotland	41,026	13,418	121,203	11,283	0	44,857	231,787	191,271	(40,516)	
Scott	0	164,627	750	120,522	0	88,876	374,775	198,351	(176,424)	
Shannon	0	44,024	0	13,769	0	62,953	N/A	120,746	N/A	
Shelby	15,281	25,697	0	22,029	0	58,213	121,220	118,934	(2,286)	
Stoddard	539,137	70,213	0	39,480	2,362	201,134	852,326	790,369	(61,957)	
Stone	0	0	0	0	3,713	85,817	N/A	89,530	N/A	
Sullivan	32,381	20,925	4,609	13,954	0	3,936	N/A	75,805	N/A	
Texas	33,253	85,066	0	26,310	0	119,187	263,816	260,746	(3,070)	
Vernon	225,705	52,387	0	28,452	0	116,681	423,225	288,208	(135,017)	
Warren	227,681	0	153,467	9,515	0	133,220	523,883	511,878	(12,005)	
Washington	21,024	84,689	0	44,076	0	337,569	487,358	443,409	(43,949)	
Wayne	361,069	52,733	2,600	18,516	0	215,753	650,671	698,052	47,381	
Webster	0	110,735	443,513	17,031	5,687	85,024	661,990	591,224	(70,766)	
Worth	113,622	0	0	0	0	0	N/A	113,622	N/A	
Wright	0	69,804	0	15,162	0	14,938	N/A	99,904	N/A	
Total	\$ 12,074,535	4,256,420	5,117,778	1,920,983	3,521,026	13,617,004	37,538,310	34,365,558	(6,142,188) #	

Tickmark Legend

BRO	- Highway Planning and Consturction	N/A	- No federal audit was required because federal awards expended were less than \$300,000 both years of the audit period (see Objective, Scope, and Methodology section)
WIC	- Special Supplemental Nutrition Program for Women Infants and Children		
CDBG	- Communtiy Development Block Grant/State's Program	#	- The over/(under) reported for counties column is a comparison of the total audited SEFA column and the total county SEFA column for counties that required a single audit.
MCH/FP	- Maternal and Child Health Services Block Grant to the States/Family Planning		
FEMA	- Emergency Management - State and Local Assistance/ Public Assistance Grants		

Schedule 7

MISSOURI 3RD CLASS COUNTIES
 SCHEDULE OF 2001 PUBLISHED FINANCIAL STATEMENTS
 OVERALL EVALUATION, DATE AND COST OF PUBLICATION

County	Overall Evaluation	Date of Publication *		Cost of Publication
Adair	Fair	February 26, 2002	\$	2,400
Andrew	Fair	March 21, 2002		921
Atchison	Good	March 14, 2002		N/A
Audrain	Good	February 25, 2002		570
Barry	Good	February 20, 2002		477
Barton	Good	February 27, 2002		716
Bates	Good	March 2, 2002		981
Benton	Good	February 21, 2002		990
Bollinger	Good	June 6, 2002		N/A
Butler	Fair	February 26, 2002		N/A
Caldwell	Fair	February 6, 2002		600
Carroll	Good	March 8, 2002		N/A
Carter	Fair	February 28, 2002		N/A
Cedar	Good	February 28, 2002		N/A
Chariton	Good	February 28, 2002		667
Christian	Good	March 27, 2002		425
Clark	Fair	March 25, 2002		249
Clinton	Good	February 28, 2002		795
Cooper	Fair	March 1, 2002		255
Crawford	Good	February 28, 2002		2,241
Dade	Good	March 14, 2002		N/A
Dallas	Good	February 28, 2002		N/A
Daviess	Good	February 20, 2002		N/A
DeKalb	Good	February 21, 2002		N/A
Dent	Fair	February 26, 2002		N/A
Douglas	Good	February 28, 2002		N/A
Dunklin	Good	April 3, 2002		1,399
Gasconade	Good	February 27, 2002		N/A
Gentry	Good	February 27, 2002		N/A
Grundy	Good	February 26, 2002		1,211
Harrison	Good	February 27, 2002		N/A
Henry	Good	February 28, 2002		N/A
Hickory	Good	February 13, 2002		1,187
Holt	Good	February 28, 2002		N/A
Howard	Good	March 21, 2002		908
Howell	Good	February 26, 2002		3,380
Iron	Good	February 27, 2002		1,739
Knox	Good	February 20, 2002		824
Laclede	Good	February 27, 2002		2,632
Lawrence	Good	March 8, 2002		497
Lewis	Good	March 13, 2002		N/A
Lincoln	Good	February 27, 2002		N/A
Linn	Good	February 27, 2002		N/A
Livingston	Good	February 28, 2002		1,806
Macon	Good	February 27, 2002	\$	N/A

Tickmark Legend

N/A - Cost amounts were obtained from the affidavit of publication submitted by each county to the State Auditor's Office. If the cost was not indicated it is not included in the schedule.

* - Financial statements are required to be published by the first Monday in March (March 4, 2002).

Schedule 7

MISSOURI 3RD CLASS COUNTIES
 SCHEDULE OF 2001 PUBLISHED FINANCIAL STATEMENTS
 OVERALL EVALUATION, DATE AND COST OF PUBLICATION

County	Overall Evaluation	Date of Publication *		Cost of Publication
Madison	Good	February 27, 2002	\$	N/A
Maries	Good	March 6, 2002		N/A
Marion	Good	February 26, 2002		875
McDonald	Good	March 6, 2002		622
Mercer	Good	February 28, 2002		436
Miller	Good	March 7, 2002		2,077
Mississippi	Fair	February 12, 2002		940
Moniteau	Good	February 27, 2002		N/A
Monroe	Fair	February 20, 2002		N/A
Montgomery	Good	February 27, 2002		1,455
Morgan	Good	March 7, 2002		2,851
Nodaway	Good	March 22, 2002		838
Oregon	Good	February 21, 2002		N/A
Osage	Good	February 27, 2002		1,209
Ozark	Good	February 20, 2002		N/A
Pemiscot	Good	April 3, 2002		N/A
Perry	Good	February 26, 2002		2,813
Phelps	Good	February 19, 2002		3,861
Pike	Good	March 6, 2002		2,881
Polk	Good	February 27, 2002		1,270
Pulaski	Good	February 26, 2002		650
Putnam	Fair	March 6, 2002		567
Ralls	Good	February 28, 2002		N/A
Randolph	Good	February 18, 2002		1,161
Ray	Fair	March 13, 2002		259
Reynolds	Good	March 7, 2002		N/A
Ripley	Good	February 27, 2002		1,664
St. Clair	Good	March 1, 2002		N/A
Ste. Genevieve	Good	February 27, 2002		N/A
Schuyler	Fair	February 20, 2002		N/A
Scotland	Good	February 14, 2002		N/A
Scott	Fair	February 27, 2002		1,844
Shannon	Fair	April 17, 2002		N/A
Shelby	Good	February 27, 2002		N/A
Stoddard	Good	February 27, 2002		N/A
Stone	Good	February 28, 2002		1,600
Sullivan	Good	February 21, 2002		1,104
Texas	Good	March 14, 2002		N/A
Vernon	Good	February 17, 2002		N/A
Warren	Good	February 28, 2002		N/A
Washington	Fair	February 28, 2002		3,219
Wayne	Good	February 28, 2002		N/A
Webster	Good	February 27, 2002		425
Worth	Good	February 27, 2002		225
Wright	Fair	March 21, 2002	\$	1,021

Tickmark Legend

N/A - Cost amounts were obtained from the affidavit of publication submitted by each county to the State Auditor's Office. If the cost was not indicated it is not included in the schedule.

* - Financial statements are required to be published by the first Monday in March (March 4, 2002).